

February/Février, 1981 Vol. 28, No. 1

# CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITÉ



# McIntire ruling makes waves

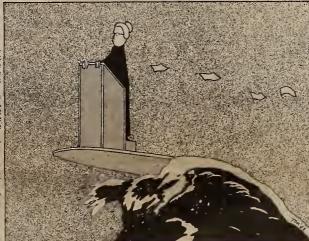
The Manitoba Court of Appeal's ruling that University of Manitoba Professor Imogene McIntire cannot be forced to retire at 65 is making waves in the Province's labour system.

Manitoba Labor Minister Kenneth Mac-Manitoba Labor Minister Kenneth Mac-Master said it is possible the Government will restore the status quo by amending the provincial Human Rights Act to ensure the legality of mandatory retirement, as has been done in other jurisdictions. Collective agreements "have been negotiated by the dozens or hundreds, whatever number you wish to use, working around the pensions benefits that people will derive when they reach 65," the minister said.

will derive when they reach 65," the minister said.
Prof. Jack London, dean of the University of Manitoba's law faculty, agreed that the ruling will have far-reaching effects.
"My own interpretation of the decision... is that any collective agreement in Manitoba which specifies age as the only reason for mandatory retirement is illegal.

"Age is not something you can do anything about. You grow old, and you ought not to be penalized for that."
He said the Manitoba Human rights Act is unique because it does not define age as do similar acts in most other provinces.
The court ruled in a spit decision on Jan.

The court ruled in a split decision on Jan.



Tom McDonald

6 that the act nullified a compulsory-retirement clause in the collective agree-ment between the University of Manitoba

and its faculty association.
Dick Martin, president of the Manitoba Federation of Labor, described the decision as retrogressive. "We're not saying the decision was wrong, because the judges have to interpret the law as they see it. But we're saying that if that is the case, then the law is wrong."

have to interpret the law as they see it. But we're saying that if that is the case, then the law is wrong."

He said the impact of the ruling would be greatest on pension plans, both in the private and public sector. It would effectively raise the retirement age, which the federation has been fighting to lower.
"A problem in some areas is that people want to work longer because they are not going to receive a satisfactory pension at 65. If we thought down the tendent of the property of th

# CAUT urges more tax breaks for profs

by Rosalind Riseborough

The Federal Government should ex-empt from taxes one-half of the in-come (up to \$50,000) of university teachers on sabbatical leave. This is one of the rec-ommendations of the Canadian Association of University Teacher in the 100 Too Brief of University Teachers in its 1981 Tax Brief to the federal Minister of Finance.

This exemption is already extended to employees of Canadian companies working in designated activities overseas. CAUT recommends that it should also extend to university employees to stimulate research and development in all research sectors in

and development in all research sectors in Canada, in private industry, the universities and government laboratories. The CAUT Brief, "A Tax Strategy for University Research", includes recommendations on tax matters relating to the ecademic researcher, a proposal for a registered educational savings plan, and tax problems which face the universities as cor-

Research recommendations ask for deductions of costs arising from sabbatical leave, research grants and professional ex-penses. CAUT recommends that:

Family travelling costs associated with sabbatical leave be eligible for deductions;

 University researchers should have the same exemptions from taxation of Canadian source employment income as is afforded to employees of employers who are "in business";

• University teachers be able to deduct expenses for two scientific/professional meetings per year, for membership dues in learned societies, and for employment related expenses for books, journals, com-puter programmes and computer time (beyond that reimbursed by the university

(beyond that reimbursed by the university or the government).

In addition, the university researcher should be able to deduct the greater of \$500 or the actual research costs from the aggregate of fellowships, research grants, scholarships and prizes. This would eliminate the current problem of distinguishing between fellowships, scholar-

ships and research grants.

The brief also recommends the clarification of certain paragraphs of the *Income* 

ax Act.

CAUT recommends that an educational CAUT recommends that an educational savings plan be created similar in operation to the Registered Home Ownership Savings Plan. Such a plan would allow individuals to systematically save for their own or their children's education, with savings and returns being tax free as in a RHOSP. Deductions of \$2,000 a year to a maximum of \$20,000 would be permitted, with a required payout by age 60 if not used by that time.

time.

Such a plan would encourage parents to save for their children's education and would enable individuals to return later to higher education. The plan would complement or supplement any employer-paid educational leave programme. This recommendation has also been endorsed by the

mendation has also been endorsed by the Adams Commission on Educational Leave and Productivity. CAUT's third set of recommendations aims at the special tax problems of the university as a corporate body. Federal

sales tax should be abolished on all universisales tax should be abolished on all university purchases, as is currently done for hospitals, and the federal government should prepare a list of all chemicals produced in Canada (indicating level of purity) and allow all other chemicals into the countriculate feet. try duty free.

These recommendations would allow the federal government to continue its support of Canadian industry but would not penalize the universities for conducting research. CAUT feels that the full costs of industrial programmes should be borne by the government and not by the universities.

the government and not by the universities. Because Canadian universities must seek funds from private donors as charitable gifts, CAUT recommends that the incomments that the incomments that the incomments that the universities and other charties to secure such funds particularly through bequests."

The Tax Brief was prepared by CAUT with the assistance of Charles Hebdon of OCUFA and Touche Ross and Company. The full text of the Tax Brief is available from the CAUT Central Office in Ottawa.

Rosalind Riseborough is a Research Assistant at CAUT.



# **CAUT Bulletin**

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# LEVIERS

## Teaching for love

l am writing to commend Dr. Allan Bishop for his article entitled "Teaching for Love or Money in the '80's' (*Bulletin*, Sept., 1980). In most of what he has writspoke for me too. R.A. Hedlin

Dept. of Soil Science University of Manitoba

## Deeper malaise in the stacks

The article "Putting policy in the stacks" by Richard Ellis (Bulletin, Sept. 1980) nicely reviews a syndrome generally observed, and appeals for participation by librarians in formulating policies which do indeed affect the academic character of the institu-

May I suggest that further aspects and deeper levels of cause for the malaise perceived may also be considered?

• As recently as my undergraduate day cearly 1950's libraries tended to be headed by laterally-translated academics like the late Stewart Wallace. Probably an implicit consensus on the fundamental aims of the university was clearer than it is today, but to whatever extent such consensus existed, it was clear that the Librarian was one of its

collegial formulators and upholders.
In contrast, today's Librarian has probably pursued librarianship as a profession since completing his first degree. To outward appearances - by examination of his credentials and curriculum vitae for instance — he may appear no more aware of and dedicated to whatever communal goals the university espouses than would a chartered accountant inted to fill a responsible fiscal position in the administration.

Thus, the Librarian must establish his bona fides as an upholder of academic objectives more than his forerunners needed to do. Coming from a "staff" background, he must authenticate his role in "line" decisionmaking.

 The previous source of distance and possible suspicion between academic departments and the library is exacerbated departments and the library is exacerbated by the tendency in some quarters to create budgetary structures which pit the teaching departments against the library. I have heard a Dean say, "it's my job to see that if anyone goes short of money it's the Library, not Science."

Where such adversarial frameworks exist, one should scarcely blame individuals who respond in ways appropriate to the

who respond in ways appropriate to the rules of the game!

• The tendency to substitute a corporate • The tendency to substitute a corporate for a collegial structure in the university furthers the model of compartmented responsibility and restricted vision. It works against the broad consultation and cooperation Ellis hopes to see. It fosters the spirit conveyed by an administrator who said, "It doesn't matter if departments said, "It doesn't matter it uepartuiented don't talk to each other as long as they all

Entrepreneurial models of university departments within a corporate structure, or of individuals within those departments tend to further the isolation of the "non-producing" service group like the library

· Possibly more immediately related to the particular problems of libraries today are technical advances such as the two examples below, and the reactions to their impact.

(a) Retrieval systems tend to promote storage of information - or at least of the storage of information — or at least of the indexes and abstracts and other means of access to the information — in forms readable only with mechanical systems. There seems to be a trend to charge the individual job of retrieval to the particular user, changing the whole character of

library use.

(b) In contrast, the Xerox blizzard continues unabated. One must suspect that the era of bene ficial proprietorship in published material is over, thanks to a change of truly Gutenbergian magnitude. The resulting changes in patterns of authorship and publishing are dimly foreseeable in detail, but the present legal flurries about copyright resemble attempts to procure a court injunction segins a tidal was

copying resemble attempts to procure a court injunction against a tidal wave.

Offering to their academic communities outlines and analyses of such trends, and constructive, adaptive, imaginative proposals for dealing with them in terms of long-range planning of collections might help to restore the librariens concerned to acceptability as academic colleagues.

George F. Atkinson Dept. of Chemistry University of Waterloo

## Tax Tips error

In scanning the December Tax Tips In scanning the December Tax Tips Column I note an error in the closing paragraph on teaching expenses. The opening sentence of this paragraph reads "There is no obvious difficulty". The word "no" should not be there and quite obviously reverses the meaning of the sentence. The sentence was intended to mean there obviously is difficulty in a teacher establishing self-employment where he is being paid by a school or university for teaching courses arranged by the institution.

J. F. Gillespie, C.A. Touche Ross & Co.

# Wrong Title

With reference to my article on Bill C-43 in the December issue: I must point out that I am not a member of the political science department of Algoma University College. I did belong to the history department until July, 1980, and am now the college's chief July, 1980, and am now the college's chief librarian. My comments on the pending FOI legislation are therefore not those of a political scientist. So that they will not be so construed, I hope that you will not mind setting the record straight.

Richard J. Bazillion Chief Librarian and Associate Professor Algoma University

## Strickler article biased

Whatever else may be said of your extensive report of the Strickler dismissal at the University of Ottawa, it is flawed by a strange bias. In the first sentence Strickler is identified as "a married probationary faculty member". While every other term in that phrase is justified by later elements in the three articles on pages 5 and 6, nowhere is there any justification of the reference to is there any justification of the reference to Prof. Strickler's marital status.

There is no indication that he has been charged under the laws of Canada or Ontario with adultery. Therefore this remark is a gratuitously moralistic reflection which has no place either in the proceedings against Strickler, where indeed it is not reported, nor in your reports.

9

E. A. Walker Victoria College University of Toronto

# C.A.U.T. CHINA TOUR

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July 18th — Sien
July 18th — Sien
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# III TIIIS ISSUE

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# Commentary

# Plaudits for audits

by Lewis Wolfgang Brandt

long range planning of the 60's The long range peaning of when the boom babies became students seems to have been a fiasco. New universities were built everywhere and staffed with new faculty. There seems to have been no awareness that ten years later the uni-versity enrolment figures might go drasti-

In their subsequent fight for survival universities used a dual approach: on the one hand they lowered their standards failing fewer and fewer students, re-admitting more and more of those who had been required to discontinue, and lowering en-trance requirements; on the other hand, all kinds of professional new programs were introduced which can hardly be called academic. These seem stop gap measures to prevent universities from financial, at the

prevent universities from financial, at the expense of intellectual, bankruptey.

I suggest that there may be a different long range approach to save academia. Instead of modelling universities after cafeterias and trying to offer a wider range of junk food it might be possible to refine people's tastes so that more people will be interested in a gournet menu. At a time when more people have more leisure time it wight to be possible to extended to them inought to be possible to get more of them in-terested in what academia traditionally has

One way of getting more people in-terested in the traditional subjects of university departments might be to adver-tise auditing. Auditing fees are far below regular university fees. Furthermore, auditors need neither attend classes regularty nor do homework or take examinations. by simply sitting on otherwise empty chairs in classes on philosophy, physics, astronomy, psychology or whatever, they do not take any chances away from regular students. While they do not bring tax money into the university coffers, they also do not cost the university anything if their fee covers the costs of the paperwork necessary to register them as auditors.

Prof. Brandt is with the Department of Psychology at the University of Regina.

A large part of the general population has no need for a university degree. Either they have already a degree or they have a job which they do not want to change and where a degree is of no further use to them. However, they may be interested in increasing their education, in other words their knowledge of certain aspects of the world.

knowledge of certain aspects of the world.

People who have never been in a university may find out what a university actually has to offer. As a consequence they may either send friends or their children to register as regular students or they may themselves decide that they do want a university degree. If they want to get credit for the classes which they have audited, they may be asked to pay the difference between the auditing fees and the regular fees ween the auditing fees and the regular fees and then can take an examination to receive credit for the class.

Auditors will not solve the present pro-blems of universities in the short run. However, in long range terms, they may in-crease the number of students who are intreased in number of students who are interested in existing programs and for whom one does not have to constantly create new programs. They will further improve the relationship between town and gown — provided that the courses are such that the auditors are best interested in what the less. auditors are kept interested in what the lec-turer has to offer. Since many of these peo-ple will be older than the ordinary student and will have more life experiences they

and will have more life experiences they
may even keep the lecturer on her or his
toes if they are permitted to ask questions
or participate in discussions.

It seems possible that such auditors
would increase the good will towards the
university. Those of them who take classes
in literature and music may in the long run even increase the audiences of theatres and concerts. More of them may visit museums. Above all, they may gain a better understanding of many aspects of the news and thus improve the basis on which they participate in policy decision making.

If a larger number of Candians audit regular academic classes in Canadian universities, higher education may live up to its name and contribute to raising the educational level of the Canadian people.

# Ottawa plans billion dollar education cut

The federal government is planning to cut about \$1.5 billion from eash trans-fers to the Provinces for post-secondary education.

CAUT has expressed concern to the Prime Minister that plans now being prepared for Cabinet calling for the cut will effectively destroy the present Established Programmes Financing Legislation (EPFL) in the area of post-secondary education.

CAUT and the Institute for Policy Analysis at the University of Toronto are sometimes a conference about the crisis on

sponsoring a conference about the crisis on March 3, at the Park Plaza Hotel in Toronto on the question of who should finance the universities and how it should be done. The Established Programmes Financing

Legislation governs the agreements between Ottawa and the Provinces on federal cash Ottawa and the Provinces on Tederal cash transfers for medicare, hospitalization and post-secondary education. Health Minister Monique Begin has assured the Provinces that no cuts will be made in medicare or hospitalization leaving only post-secondary education to take the planned cut.

CAUT has recommended to Prime

Minister Trudeau, as it did in 1976, that a Royal Commission or equivalent study be created to consider the financing of the universities before any drastic restructuring

of present EPFL arrangements.

In 1976 Prime Minister Trudeau gave assurances that three years' notice would be given before EPFL cash transfers would be terminated.

This has not been done. Nor have the universities or the major associations of universities or teachers been consulted.

If the federal government goes to the for-theoming federal provincial re-negotiations of the EPFL with this plan in mind, the universities will undoubtedly be caught in a financial cross-fire because there is no way most Provinces could make up the dif-ference. This will happen just at the mo-ment that universities across the country are facing acute financial difficulties and seems

to the CAUT a recipe for disaster.

It is also inconsistent with the government's view that universities and private enterprise play a larger role in research and development in Canada.

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# SSHRCC threatened by 10 per cent cut

by Viviane Launay-Elbaz

When humanists and social scientists, strongly urged the establishment of their own federal granting agency several years ago, little did they realize that they were perhaps signing their own slow-death certificate. Soon after the creation of the Social Sciences and Humanities Research Council of Canada (SSHRCC) in 1978, it became apparent that the government would have a much stronger hold on it than it ever had on the Canada Council.

would have a much stronger hold on it than it ever had on the Canada Council.

In June 1979, the Social Sciences and Humanities Research Council of Canada issued its proposed Five-Year Plan for 1980-85. In this important document, SSHRCC proposed three alternatives for funding and indicated a clear preference for alternative 3, a middle course between the other two options.

The third alternative of the Plan propos-The third alternative of the Plan proposed a substantial increase for strategic grants (from approximately \$2 million in 1980-81 to \$13.5 million in 1984-85), growth of the research grants program at the rate of the GNP plus five per cent, a major increase for research facilities and instruments, the funding of centres of excellence, and an increase

rease in the public-awareness program, so dear to the heart of politicians.

The acceptance of the third alternative by the federal government would mean a 1981-82 budget of \$45 million for SSHRCC. In 1980-81, SSHRCC received \$38 million to fund all its programs.

The Canadian Federation for the Humanities submitted its official position on the Council's Five-Year Plan in April 1980. The Federation favored the second alternative which proposed a two-thirds in-crease in the real level of support for the core programs of independent research, a doubling of the constant dollar support for the general research grants to universities, a substantial increase in post-doctoral fellowships, an increase of 50 per cent in the number of doctoral fellowships and 100 per cent in the number of special M.A. fellowships, support for research facilities and instruments (centres of excellence, for example), the implementation of seven or eight themes of national importance and of an exchange program for academics within Canada, the doubling of support for scholarly publishing, and an increase in the public-awareness and international pro-

Had the second alternative been approved by the federal government, SSHRCC's 1981-82 budget would be \$57 million.

SSHRCC's proposed Five-Year Plan was accepted in principle by the short-lived Conservative cabinet. The Liberal govern-ment has studied the three alternatives pro-posed, but it has not yet indicated a preference if any.

Rather, in October 1980, SSHRCC was requested seriously to envisage two addi-tional alternatives: the maintenance of its tional alternatives; the maintenance of its 1981-82 budget at the same level as in 1980-81 (with a cost of living increase only), and the possibility of a 10 per cent cut in 1981-82. The significance and implication of those latest proposals by the government are two-fold: first, there are psychological consequences; second, there are devastating financial implications.

Viviane Launay-Elbaz is Executive Director of the Canadian Federation for the

The psychological effect of the govern ment's most recent move is highly detrimental because the Social Sciences and Humanities Research Council was singled out among the three federal granting agen-cies. Neither the Medical Research Council (MRC) nor the Natural Sciences and (MRC) nor the Natural Sciences and Engineering Research Council (NSERC) have had their 1981-82 budgets threatened in the same manner. Clearly, the Liberal government questions the very existence of SSHRCC and we cannot allow it to do so. Remember that in 1980-81, SSHRCC, MRC and NSERC received increases of 14 per cent, 17 per cent and 35 per cent respectively. Their present budgets are (rounded off) \$40 million, \$80 million and \$160 million, whereas each services a constituency of 20,000, 6,000 and 10,000 respectively. The fact that this year, MRC's budget is double and NSERC's quadruple that of SSHRCC, although SSHRCC has by father the largest constituency, is very revealing of

the largest constituency, is very revealing of the politicians' views (when and if they have any) on the humanities and social services in Canada.

Lanada.

It is expected that in 1981-82, MRC's budget will be treated fairly and that NSERC's budget will probably remain at the same level, since such a large increase was granted this year. The hard-core effects of SSHRC'S; 1981-82 budget remaining at the same level or being curtailed by 10% are

very far-reaching.

If, at best, SSHRCC's 1981-82 budget is identical to that for 1980-81 the Council will be unable to award new grants in post-doctoral fellowships (it will have just-enough money for renewals). There will be no funds for strategic grants, which signifies that the new theme "Canadian Studies" might never quite see the light of day; as well, no new themes will be developed. There will be no money to attempt to alleviate the problems of smaller universities. The international programmes will not be expanded. The public-awareness program will be curtailed. The list could go

The problem is so very acute that, even though the results of the competition for the 1981-82 post-doctoral fellowships are known, there is no guarantee that the winners will be funded. This already grim tableau becomes substantially darker if one envisages the catastrophic effects and far-reaching ramifications of a 10 per cent cut; in real dollars, it means a \$4 million exci-

Undoubtedly, SSHRCC would be at a loss to decide where to use its scalpel.

Upon learning of the new government

proposals, the Canadian Federation for the humanities has urgently attempted to make an appointment with Francis Fox, Minister of Communications and Pierre Juneau,

of Communications and Pierre Juneau, Deputy Minister of Communications.

The CFH has been unsuccessful until now even though Mr. Fox has apparently expressed a keen desire to meet with the officials of the Federation. At Mr. Fox's request, CFH representatives met with the Assistant Deputy Minister, Arts and Culture Branch, Department of Communications and explained that 20,000 Canadian humanists and social scientists would not accept such decisions kindly.

At stake is not simply whether fairness

At stake is not simply whether fairness exists but whether the largest single group of university research scholars in the country is to be taken seriously by a government ostensibly committed to research as a na-

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The Faculty of Business Administration, established as a Faculty December 18, 1984, consists of 39 full-time and 30 part-time faculty members and has an errolment of 1700 full-time and 780 part-time students in the Honours Bachelor of Commerce programme. An additional 160 full-time and 90 part-time students are errolled in the Master of Business Administration programme.

The Dean will be expected to have demonstrated administrative skills and leadership qualities, end will be expected to provide dynamic leadership in the continuing development of leaching and research programmes. Candidates should have obtained a graduate degree in Business Administration and should have current knowledge of the Canadian business environment and acedemic

Applications accompanied by a full curriculum vitae and the nemes and addresses of three referees should be sent immediately to:



Dr. Peul V. Cassano Chairman — Saarch Committee Vice-President — Academic University of Windsor Windsor, Onlarlo. N9B 3P4. Telephone: (519) 253-4232

# **DEAN OF ADMINISTRATION**

Nominations and applications are invited for the position of Dean of the Facul-ty of Administration, University of Ottawa. The expected starting date is July 1, 1981.

Sixty-three full-time and 120 part-time professors are engaged in programs leading to Honours baccalaureates in Administration, Commerce, Management Science and in Public Administration; to Certificates in Business Administration, Public Administration and Labour-Management Relations; to an Advanced Certificate in Public Administration; and to Master's degrees in Business Administration and in Health Administration.

About 1,500 full-time and almost 2,000 part-time students are registered in the Faculty.

The Dean is expected to provide academic leadership in programme and research development. Proven administrative skills and familiarity with the academic environment are essential, while experience with the Canadian business and government milieux would be a distinct asset. Candidates should be fluent in both French and English: University of Ottawa is a bilingual

Nominations and applications should be addressed to:

Dr. Roger Gulndon, OMi, C.C. Rector and Vice-Chancellor, University of Ottawa, OTTAWA, Ontario, K1N 6N5

Deadline: Friday, February 27.



# DOYEN DE LA FACULTE D'ADMINISTRATION

L'Université d'Ottawa invite le soumission des nomination et des candidatures de personnes pouvant assumer le décanat de la faculté d'Administration. La date d'entrée en vigueur, le 1er juillet 1981.

La laculté compte 63 professeurs à temps complet et 120 professeurs à temps partiel. Elle offre des programmes menant au baccalauréat avec spécialisation en administration pommerce, gestion et administration publique; des cetificats en administration des affaires, en administration publique et en relations industrielles; le certificat supérieur en administration publique; la maîtrise en administration des affaires, en gestion des services de santé.

Environ 1,500 étudiants à temps complet et prés de 2,000 à temps partiel sont inscrits à ces programmes.

Le doyen doit assurer le leadership en ce qui a trait du développement des programmes et de la recherche. Il doit faire preuve d'une maîtrise des techniques gestlonnaires en milieu universitaire, alors qu'une connaissance des milieux des affaires et des organismes gouvernementaux serait un atout. En raison du carectère bilingue de l'Université d'Ottawa, les candidats doivent avoir une bonne connaissance du français et de l'anglais.

Les nominations et candidatures doivent être adressées au:

Dr. Roger Guindon, o.m.i., C.C., Recteur et vice-chanceller, Université d'Ottawa OTTAWA, Ontario K1N 6N5

Date limite: vendredi 27 février

# Academic lobby aims to halt erosion of research funds

by John Cowan

A large-scale effort to inform M.P.'s of the crisis facing Canadian scientific research has begun in Ottawa.

research has begun in Ottawa.
But initial indications from a round of meetings in Dec. suggests that more pressure will be needed.

The meetings resulted from a request by the Canadian Federation of Biological Societies (CFBS) to all M.P.s for support of the Science Policy Platform of the CFBS, covering convenient university and covering government, university and private sector research.

private sector research.

On December 9th a group of 32 researchers, representing CFBS, CAUT, CAP (Physicists), CSCI (Clinical Investigators), CCUCC (Chemists), CFA (Forestry), CSM (Microbiology), SSFC (Social Sciences), CFH (Humanities), PIPS (Government Scientists), CATA (Advanced Technology Association) and CHR (Canadians for Health Research) met for an evening briefing before going off in groups of two to four to meet individual M.P.s.

About 50 M.P.s. were seen over the next two days, but written reports on those meetings have not yet all been received. However, a number of points are already quite clear, and deserve early comment.

quite clear, and deserve early comment.

Mood of the House

Modo of the House
We have now heard from or met with 118
M.P.s (53 Liberal, 48 Progressive Conservation and 17 NDP) and have frank support for our platform from 15 Liberals (28 per cent), 27 P.C.s (56 per cent) and 13 New

Democrats (76 per cent).
Responses from 22 Cabinet Ministers seems to divide neatly into two groups: those whose ministries deal almost entirely those whose ministries deal almost entirely with the internal affairs of government (movement of paper) who are for the most part either neutral or hostile to our concerns, and those whose ministries deal with real aspects of (relatively) non-political human endeavour such as Agriculture, Defence, Health, etc. who are for the most

part supportive.

The Liberals have a lower interest in R & D than do the two opposition parties. This seems to have been true even during their brief exile to the opposition benches. Evidently, they have other current preoc-

cupations.

The average M.P. is much better informed on R & D than in 1978, but the absence of large scale lobbying by us during the two years of musical chairs in Ottawa has taken its toll. Even some of our old allies in the House now need updating and re-educating to a considerable extent.

More and more M.P.'s link R & D issues

to our lack of economic development. This view dates from the period of P.C. government and is now widely-held. Many M.P.'s remain confused about the origin of the substantial increases in MRC and NSERC budgets for 1980-81, thinking that these were a Liberal initiative when they were

merely carried over unchanged from the defeated budget of the P.C.s.

Short-term Prospects
As of December 11th, the short term picture for research seems bleak:

The 1981-82 budgets for the three major granting councils will increase by 8-11 per

Cowan is President of the Canadian Federation of Biological Sciences.

The NSERC increase will be less than the lowest option (option 3) of its five year plan, effectively scuttling the plan, which is (theoretically) approved in principle.

The MRC increase (to \$89.5 million) will

The MRC increase (to \$89.5 million) will be essentially that predicted by the Bégin formula, and is \$17 million short of the position of its draft five year plan. The MRC draft five year plan has not yet gone to Cabinet, and, despite the protestations of the minister that all is well, may never do

The granting councils which sponsor most university-based research will have a disastrous year, with very high non-renewal and rejection rates, except perhaps for SSHRC which had expected even worse and had "braced itself" accordingly. Even for

SHRC it will not be a good year.

The only factors which might influence this outcome are the lobby just held, the next lobby in March, and resistance from presidents (or prospective presidents) of the

granting councils.

The private sector R & D effort will not benefit from any substantial increase in subsidized start-up programmes or mansubsulzed start-up programmes or man-power training programmes. Only tax write-offs will still be a stimulus, though not effective for new companies with low cash flow or zero profits. Tariffs, such as items 69605-1 and 69610-1 on equipment or chemicals will only trap Canadian R & D performers in the limited Canadian market.

It is the status quo or worse for government-sponsored research. Most budgets are constrained within overall government expenditure growth, which reflects a loss of purchasing power using any realistic science deflator.

Long-Term Prospects

Long-Term Prospects

The government will shortly set out how it intends to encourage R & D expenditures to reach 1.5 per cent of GNP, but the target year will now be 1985 rather than 1983. (Current levels are about 0.9 per cent). The stated goal, if achieved, would move us very little up the comparative scales of western developed nations. Only Italy would fall behind us, and only if it does not increase its R & D in the interval.

The plans of the granting councils and of the National Research Council appear to be

the National Research Council appear to be in a permanent limbo. Approved or not, they are subject to the annual whims of Parliament, their expenditures vulnerable as non-statutory items having no immediate

as non-statutory items having no immediate (electoral) benefit.

In the light of these preliminary results we have embarked upon a new four-part programme to keep our concerns before government and the press:

Opposition parties will continue to be supplied with material for questions and opposition day debates on R & D. Answers will be provided for the government benches if requested.

A massive response to budget allocations is being prepared for March, but will be called off if at least the purchasing power of research council budgets is maintained.

Senior bureaucrats and some newspaper editors are to be included in the next

editors are to be included in the next "routine" round of lobbying in the fall of 1981. M.P.s will be approached in their own ridings by constituents who are resear-

• Press conferences or releases will be issued on any major development.

# Court quashes tenure decision

women's studies expert was denied A natural justice when she lost her job at McMaster University in Hamilton, the Supreme Court of Ontario ruled Jan. 7. It ordered the university to give Marylee Stephenson a new tenure hearing.

Stephenson a new tenure hearing.
Dr. Stephenson lost her position as a professor of sociology at McMaster in 1979 when she was denied tenure after a 10-day review hearing by a three-member university committee. While praising her for the quality of her teaching and her pioneering work in women's studies in Canada, the committee concluded that Dr. Stephenson's exploitely research was inadequate and she scholarly research was inadequate and she should not be granted tenure.

The court quashed the university's deci-sion yesterday because of secret com-munications that took place between the review committee and the faculty committee whose decision the review committee was reconsidering.

The review committee had reached the

preliminary conclusion after hearing all the evidence that Dr. Stephenson should be granted tenure. This was communicated to the faculty committee which responded with a letter that said the decision would have "devaste and urged the review committee to reconsider it. After receiving this confidential communication, the review committee decided to deny Dr. Stephenson tenure.

John Evons, a lawyer representing the university, said the hearings had been substantially fair and it would be difficult for any administrative body to conduct

substantially all and it would be difficult for any administrative body to conduct such hearings if lawyers later go over their proceedings with a fine-toothed comb.

Mr. Justice O'Leary, Mr. Justice Wilfred Dupont and Mr. Justice Allen Linden ruled that it appeared that the secret communication affected the final decision and that Dr. Stephenson is entitled to another review by a differently constituted university commit-

# **CERTIFICATE OF** STUDIES IN CANADIAN LAW

Applications are invited for admission to the programme leading to the Certificate of Studies in Canadian Lew from persons who are not lewyers, but who wish to learn something about the Cenedien legel system.

The programme involves perticipation in regular lew school courses end seminars chosen with a view to meeting the needs of each applicant. Opportunity will be afforded members of the programme for contact with the lew school faculty.

A smell amount of financial assistance may be mede available, but essentially members of the progremme will have to be self-supporting.

For further information, please contect:

Graduate Programme in Law Ogoode Hall Law School York University 4700 Keele Street Downsview, Onlario M3J 2R5 Telephone: (416) 667-6371

# Supreme Court set standard of fairness in Kane case

By Victor W. Sim

# Court rules tenure committee unfair to Paine

By Victor W. Sim

The Academic community is assessing the far-reaching implications of a decision of the Divisional Court of Ontario which found that Professor Anthony Painc was unfairly treated when a colleague, known to oppose the granting of tenure to Professor Paine, was appointed to the Tenure Committee which considered his conficient of the Committee which considered his conficient on the Committee which conficient his conficient on the Committee which conficient his conficient

The three-member court set aside a 1975 The three-member court set aside a 1975 Tenure Committee decision to deny tenure to Paine, an Assistent Professor and studio artist in the Department of Fine Arts at the University of Toronto. The effect of the decision is that he is still a probationary member of faculty and is entitled to back salary from the date of the termination of his appointment and reconsideration for tenure. The decision is authority for the view that university committees responsible view that university committees responsible for tenure, and presumably other academic status matters, must operate under pro-cedures which ensure natural justice.

cedures which ensure natural justice.
Of greater significance for faculty members across the country is the view of the Court that since decisions made by university tenure and promotion committees affecting the careers of faculty members are governed by university statutes they are entitled to judicial (court) review of these decisions. This ruling appears to establish that faculty appointments have some of the characteristics of nublic have some of the characteristics of public offices and those holding them are entitled to seek edministrative law remedies for disputes with their universities.

Until now, though earlier judgements conflicted, it seemed that faculty members in non-unionized Canadian universities were entitled only to sue for breach of contract if they felt that they had been unfairly treated. Success in such cases could provide

treated. Success in such cases could provide only an award in damages as a remedy. Paine was considered for tenure in 1974-75 under the "Haist rules" at the University. When his application was denied by the Tenure Committee and by the Tenure Appeals Committee, his appointment terminated in June, 1976.

As part of the tenure review process all tenured members of the Department of Fine Arts were asked to submit a written assessment of Paine. One of the tenured members, "Referee A", indicated that

Paine should never be granted tenure. When the seven member Tenure Committee was subsequently appointed "Referee A"

was invited to serve.

Paine appealed the negative Tenure Committee recommendation to the Tenure Appeals Committee alleging, among other procedural deficiencies, that the appointment of "Referee A" introduced a bias to the Tenure Committee. The Tenure Appeals Committee rejected the appeal but reconsidered the case at the request of the University Ombudsman. It again reached a

negative decision.

The Appeals Committee reviewed the case a third time following the intervention of the CAUT Academic Freedom and Tenure Committee and when it did not alter its view Professor Paine went to court. He was represented by Mr. Jeffrey Sack of

The University counsel took the view that the Tenure Committee and the Tenure Ap-peal Committee are not statutory bodies and that the Court had no authority to review committee recommendations. It was contended that peer review committees functioned at the discretion of the Universi-

functioned at the discretion of the University and not expressly under the statute.

The Court decided that the President of the University did exercise a statutory power to decide whether to award or deny tenure on the basis of recommendations to him but that such a decision is reviewable by the courts

The Court concluded "...the one over whelming consideration which points to procedural unfairness is the fact that, with procedural unfairness is the fact that, with prior knowledge of the views that he had previously expressed, the Chairman of the Tenure Committee appointed to it a tenured senior member of the Department of Fine Arts who had submitted a thoroughly negative assessment of Mr. Painc's merits as an instructor and artist concluding with a statement...that Mr. Paine was not acceptable for tenure." Paine was not acceptable for tenure".

The Court said that Paine's subsequent

appeal hearings did not cure the defects of the Tenure Committee hearing because there was no de novo hearing on fresh information.

The University of Toronto is appealing the decision

judgement of the Supreme Court of Canada in a case at the University of British Columbia has further entrenched the right of faculty members to natural justice when university administrations make decisions afecting their academic

The Court in a six to one decision quashed a July 1977 decision of the UBC Board of Governors imposing a three-month sus-pension without pay on Professor Julius Kane for using university computer fac-ilities for personal purposes.

The Court reversed lower court rulings which supported the action of the Board. Costs were awarded to Professor Kane, a tenured faculty member.

As a result of accusations that he had improperly used university computer facilities and had used federal grant funds for pur-poses unrelated to his research, the Deans of Graduate Studies and Science recommend-ed that Kane be dismissed. Following an investigation by university President Douglas T. Kenny, which partially exonerated Kane, the Deans recommended, instead, that he be suspended. The President accepted this recommendation and suspended Kane for three months without pay

Kane appealed to the Board, as he was entitled to do under section 58(3) of the B.C. Universities Act. The matter was considered by the Board at a regular meeting attended by the President who is a member by statute. Kane and his counsel were heard the Board. The President responded at by the Board. The President responded at the meeting to questions put by the Board but took no other part in the hearing. Kane and his counsel withdrew from the meeting and, following a dinner adjournment, the Board deliberated on the case. The President, though he did not take part in the debate after dinner, responded again to questions asked by the Board members. The Board upheld the suspension and ordered that Kane recompense the Universi-

ty for all sums owing as a result of the im-proper use of the computer. Kane sought to have the Board decision quashed. The B.C. Supreme Court upheld the decision holding that the President was entitled by statute to attend and participate in the meeting and was not, in any event, Kane's accuser or prosecutor. The court held it was no violation of natural justice for the President to participate in the decision as he had. The judge of the B.C. Supreme Court held that the Legislature in directing the President to attend regular Board meetings had accepted the fact that the President would make decisions such as that in the Kane case and would also sit on the Board when it heard appeals from such decisions. This judgement was upheld by the B.C. Court of Appeals in a majority

Mr. Justice R. G. Brian Dickson, for the majority of the Supreme Court of Canada, recognized the autonomy of the Board and acknowledged that it is not bound by strict rules of courtroom procedure. He held, however, that the rules of natural justice must be observed. He found that a tribunal, such as the Board of Governors acting in a a quasi-judicial capacity, must not hold private interviews with witnesses or hear evidence in the absence of the party whose conduct is under review. He expressed the opinion that there must be a fair opportuni-ty to "correct or contradict" views express-

ty to "correct or contradict" views expressed about the party.

Dickson held that the Board was under an obligation to postpone further discussion on the case until Kane was present or had been made aware of the facts presented to the Board by the President. The Court made no judgement as to whether those facts did influence the Board's decision, only that they night have done.

facts did influence the Board's decision, only that they might have done.

Mr. Justice R. Ritchle, in a dissenting opinion held that Kane had been given a full opportunity to present his case and to answer all allegations against him. He said, "... I think it to be a fair inference that all relevant facts having to do with the plight of the appellant would have been canvassed by ... these witnesses ...". He also placed importance on the fact that the President, while presenting facts to the Board at the after-dinner session at which Kane and his counsel were absent, did not take part in a atter-dimer session at which Kane and in a counsel were absent, did not take part in a discussion of the merits of the appeal. Mr. Justice Ritchie said that the fact that the President had provided the Board with in-formation in Kane's absence "... is too slender a thread upon which to support an stender a thread upon which to support an accusation of such gravity against men of presumed integrity". In Mr. Justice Ritchie's view there must be a presumption that men of good faith have acted properly in circumstances such as those of the Kane case. For these reasons he would have dismissed the appeal.

The decision to quash the Board endorsement of the President's suspension of Kane, significant though it is for the Canadian academic community, may prove a hollow victory for Kane who must again appeal to victory for Name who must again appear to the Board of Governors the suspension im-posed by the President. There is some possibility that the changed membership on the Board will result in a different outcome.

There is also concern at UBC that the Board of Governors is not the appropriate body to consider appeals against decisions to suspend faculty members. Most other recommendations end decisions on academic status matters at the University are made by bodies constituted under the president and actions of the constitution of the special plan collective agreement which is in effect.



by Touche Ross & Co.

Registered Retirement Savings Plans

The deadline for making contributions to a registered retirement savings plan (RRSP)

The deadline for making contributions to a registered retirement savings plan (RRSP) for a 1980 tax deduction is rapidly approaching.

You will have some familiarity with the rules of the RRSP game through the massive advertising campaigns that have bombarded us since January, but a review may assist you in wading through the various brochures and the rules they set out for you.

This article will explain the general rules surrounding the amount of a contribution you can make to your RRSP, how a spousal RRSP works, how to finance your RRSP and RRSP. The article will not discuss the special rollover of pensions and other amounts into an RRSP.

RRSP.
Contributions end Deductions
The maximum allowable deduction for RRSP contributions is the lesser of \$5,500 and 20 per cent of earned income. This limit will generally apply to a self-employed individual or an employee where a registered pension plan (RPP) is not available. If you are a member of an RPP, the limit is calculated by taking the lesser of \$3,500 and 20 per cent of earned income and deducting from that amount all of your contribution for the year to the RPP. To determine the amount of your contribution to the RPP you simply aggregate all your contributions during the year to your employer's plan. There are three possible types of RPP contributions you can make — namely, those in respect of current service, past service while you were a member of the plan, and past service while you were not a member of the plan. the plan.

Because of special rules, teachers may contribute each year as much as \$7,000 into an RPP, \$3,500 each for current and past service. If you contribute to an RPP and have also contributed to an RRPS for the same year, the RRSP contribution will heave no effect on your deduction for the RPP contributions. However, if you contribute \$3,500 or more to the RPP you will not be able to deduct for that year any of the RRSP contributions. If you are in an RPP some examples of the foregoing rules are:

Eerned income	\$ 15,000	20,000	25,000	30,000
Lesser of 20% thereof or \$3,500	3,000	3,500	3,500	3,500
Aggregate RPP contributions	1,000	nil	3,500	7,000
Maximum deductible RRSP contributions	2,000	3,500	nil	nll

An RRSP contribution deducted in 1980 would not preclude you from making a past service contribution to the RPP in respect of 1980 at some point in the future.

An important check before making your RRSP contribution is to calculate 20 per cent of your earned income. Earned income is a defined term in the Income Tax Act. Generally it includes your salary of wages, pension benefits and retiring allowances received, royalties in respect of a work or invention if you are the author or inventor, alimony or maintenance payments received if they are taxable, net business income and net rental income from real property. The taxable portion of a research grant is not considered salary or wages and therefore would not be included in this calculation. Basically, salary and wages is the amount that appears in Box C of the T4 earnings summary you receive from your employer, less the deduction allowed for employment expenses and unemployment insurance.

RRSP deductions may be claimed for contributions made in the year or within 60 days after the end of the year. One reason for making a contribution in those first 60 days of the following year is that if you contribute an amount in excess of your allowable deduction, you can carry this excess forward and claim it as a deduction on your next year's tax return, subject to the contribution limits for that year. If you are in this situation a simple statement such as follows should be included with your tax return to explain your RRSP deduc-

Contributions in the first 60 days of 1980,	
	0 700
not deducted from 1979 income	\$ 500
Contributions during the belence of 1980	0
Contributions during the first 60 days of 1981	3,500
Totel contributions available	4,000
R.R.S.P. deduction for 1980	3,500
Portion of contributions in the first 60	

**Nova Scotia Confederation** of University Faculty Associations

# **EXECUTIVE DIRECTOR**

An EXECUTIVE DIRECTOR is required to continue the development of relations with government and its advisory committees; communications with the public through the media; and the provision of services to and liaison with the nine constituent laculty associations. The director carries out the policy decisions of the N.S.C.U.F.A. Council and Executive, edits the newsletter and coordinates committee activities. These duties will require some travelling out of Hailfax.

The candidate should have appropriate experience in university affairs, other professional associations or trade unions. She or he should be able to communicate well and to collect, analyse and report statistical material. It would be an advantage to be bilingual and to be familier with labour law and trade union procedures (including collective bargaining).

Duties begin on April 1, 1981 or as soon thereafter as possible. Salary, benefits and other terms of employment will be negotiated in the light of the candidate's experience. Send applications with an up-to-date curriculum vitae and the names of at least three reterees to: Dr. R. Rodger, Chair, Search Committee, c/o NSCUFA/CAPUNE, 1529 Dresden Row, Sulle 7, Heiliex, N.S. B3 J ZK3.

Be careful not to contribute in excess of \$5,500 in any year to an RRSP as the excess over \$5,500 can attract a 1 per cent per month penalty tax until refunded. Receipt of the excess contribution over \$5,500 will be taxed as income to you. If you have contributed \$5,500 or less to an RRSP and cannot deduct all of it there is no 1 per cent penalty. Also, you may secure a refund of this latter excess within certain time limits and the refund will not be taxed to you. Form T3012 is used to secure a refund of the latter type of excess contribution and may be secured at your District Taxation Office. Spousal Plan

Spousal Plan RRSP's may also be used as a method of splitting income with your spouse. You can contribute to an RRSP under which your spouse is the beneficiary (spousal RRSP). This type of plan entitles you to take the deduction for your contribution, whereas your spouse has legal entitlement to the proceeds of the plan. The aggregate RRSP deduction limit is the same whether you contribute to your own RRSP, to a spousal RRSP or to both.

This route can be particularly attractive if your spouse's income level is lower than your own. If the spousal RRSP is collapsed, your spouse will pay tax at a lower rate on the proceeds and as a result the family unit is left with more disposable income. However, if your spouse cashes in part or all of a spousal RRSP he proceeds will be taxed in your hands to the extent that you claimed deductions for contributions to the plan for the current and preceeding two years. Therefore if you are planning to collapse a spousal RRSP, ensure you have not deducted contributions to the plan in those years.

Amounts received as retirement income from a matured RRSP after age 65 qualify for the \$1,000 pension deduction. Thus if your spouse will have no pension income, other than

Another steeded as retirement income into a matter a RASF and a geood quality for the \$1,000 pension deduction. Thus if your spouse will have no pension income, other than the Canada/Quebec Pension Plan or Old Age Security, you can produce tax exempt pension income by investing in a spousal RRSP.

Borrowing for an RRSP

A key point in tax planning is to ensure that, if feasible, funds are borrowed so that the related interest costs are tax deductible.

Interest on money borrowed to contribute to an RRSP under which you are the

beneficiary is deductible for tax purposes. If you have cash available which you are plann-ing to contribute to your own RRSP and also have outstanding debts on which the interest is non-deductible (e.g. car loan, mortgage on your house), you should consider using the available cash to pay down your non-deductible borrowings and then borrow for your RRSP. Unfortunately, interest on funds borrowed by you for a contribution to a spousal plan is not tax deductible. Choosing a Plan

During January and February each year it is impossible to miss the multitude of advertisements by RRSP issuers, such as chartered banks, insurance companies, trust companies, and mutual funds. There are various types of investments offered with various rates of return, fees and services associated. It is wise to shop around, using your personal views and goals to select which type of investment you want for your RRSP contribution and to find the best deal offered for that type of investment. You are not bound to deal with one plan issuer. Vou can have any number of plans with various ingress, though the faware the plan issuer. You can have any number of plans with various issuers, though the fewer the number, obviously the easier it is for you to keep track of your accumulated RRSP holdings when planning your retirement income needs. You can even transfer funds from one type of investment, or issuer, to another, though care should be taken to ensure the paper work and transfer of funds is done properly.

S 500

one type of investment, or issuer, to another, though care should be taken to ensure the paper work and transfer of funds is done properly.

Withdrewal from an RRSP
There are various ways to get your money out of your RRSP. Up to age 60 you may cash in the RRSP and pay tax on the proceeds, after that you have the choice of either withdrawing the funds and paying tax, or purchasing one of, or any combination, of the plans; a fixed term annuity, a life annuity, or a special plan called a Registered Retirement Income Fund (RRIF). Once you have acquired one or more of these three plans you cannot change then. If you wish to withdraw and pay tax on part of the funds in an RRSP pirot to the plan maturing, this can be done. Care should be taken to explain to the carrier of the RRSP that you only wish to withdraw part. If you do cash it all in, it will be taxed to you but you will only be able to deduct a re-contribution within normal limits.

If you do not cash in your RRSP and choose one or more of the three alternatives for retirement income you should compare the various amounts and the payment pattern of the income to be received out of these when deciding how to mature your RRSP. The timing and amounts of other sources of retirement income naturally would be a factor in your decision. You are required to cash in or buy one or more of the three retirement plans before the end of the year in which you turn seventy-one.

# **BRANDON UNIVERSITY** DIRECTOR. SCHOOL OF MUSIC

Seplember 1, 1981

Applications and nominations are invited for the position of Director of the School of Music. The successful candidate will be offered a live year appointment with an option for renewal. Salary and academic rank will be commensurate with experience and qualifications.

In addition to three undergraduate degrees, the School of Music offers graduate programs at the Master's Level in Applied Plano, Applied Violin and Music Education and consists of 16 full-time and 4 part-time faculty members.

Applicants or nominees must have strong leadership abilities and an established musical reputation. Previous administrative experience is desirable. Applications (accompanied by the names of three references) and nominations should be lorwarded by March 1, 1981 to:

Dr. H. J. Perkins, President Brendon Univarsity Brendon, Manitoba R7A 6A9

days of 1981 not deducted in 1980

evailable to cleim for 1981

# REAINING TALK

by: Ronald C. Levesque, Associate Executive Secretary, Collective Bargaining & Economic Benefits

New Brunswick Conciliation Board issued its report on the dispute over salaries between the U.N.B. Faculty Association and the Board of Governors. The Conciliation Board's report was accepted by the parties as binding. The report calls for an 8 per cent economic adjustment to scale both for 1979-80 and 80-81. It also includes annual increments of \$1,011 and \$1,142 respectively for the two year period. The agreement runs to June 30, 1981.

St. Thomas More ratified its Collective Agreement; the agreement calls for members treceive an increase of 8.2 per cent of their rank floor as well as a career development increment. It also provides a \$200 professional development allowance. The University of Winnipeg which has just completed a successful sign-up campaign for certification, will receive the following salary settlement for 1980-81; 6.3 per cent (approximately) scale increase and 1.87 per cent for career progress. A catch-up component of 1.34 per cent was also part of the package. Scale increases at Regina have been increased for 1980-81 by 8.6 per cent for faculty and laboratory instructors and 10 per cent for librarians. Full professors will also receive an additional \$850 and instructors a further \$400. The accountable allowance for academic staff will be \$300 for 1980-81.

Of interest to faculty who have claimed that they are self-employed are two recent Tax Review Board cases. In both Haynes vs. MNR (80 DTC 1510) and Hecht vs. MNR (80 DTC 1438) the teachers involved claimed they were self-employed and as such were entitled to claim deductions in respect of expenses incurred in the performance of their duties. The Minister held in both cases that they were in fact employees of the universities by virtue of the fact that the university retained the right to supervise the teachers. As employees the taxpayers were not entitled to deduct their teaching expenses.

The decision of the Ontario Divisional Court in Toronto Hydro-Electric System vs. CUPE, local I appears to have some important implications for grievance procedures included in fourth collection agreements. The CUPE Agreement provided that no employee could be disciplined or discharged without just and sufficient cause and included a grievance and arbitration procedure to handle disagreements between the parties. On the question of dismissal, however, the Agreement limited probationary employees' access to these procedures. An arbitrator ruled, that this clause did not prevent the dismissal being

arbitrated. The employer subsequently sought judicial review of this decision.

The Divisional Court upheld the arbitrator; the Agreement gave probationary employees a substantive right to have their employment terminated only for just and sufficient cause.

As Section 37 (1) of the Ontario Labour Relations Act requires final and binding settlement

a substantive right to have their employment terminated only for just and sufficient cause. As Section 37 (1) of the Ontario Labour Relations Act requires final and binding settlement by arbitrations of all differences between the parties, any provision of an Agreement purporting to limit access to arbitration procedures was void.

The Goart stated that given Section 37 (1) "it is not open to the parties to agree to withdraw from the arbitration process anything which can be defined as a 'difference'.' Moreover, the Court stated that "the parties cannot define what is a difference: it is the statutory meaning of the term which must prevail".

It is difficult to know now what the exact impact on faculty Collective Agreements will be. The difficulty is caused in part by the variety of provisions in the Agreements themselves; for example, some limit access to arbitration on academic freedom and non-discrimination clauses. Others allow joint grievance committees to make final and binding decisions in certain cases. Further difficulty is caused by differences in the statutory provisions of the provincial labour relations acts; some are like Ontario's, others provide that differences must be settled by arbitration or "otherwise".

The issue of whether access to arbitration can be denied or limited in the case of certain specified "differences" or "disputes" between the parties is especially important to faculty. Our agreements, unlike those of other unions, often included several appeal or grievance proceedures for different types of "disputes". In jurisdictions which provide for arbitration or "otherwise"; is the "otherwise" satisfied by current provisions? Only further interpretation by arbitrators and the courts will tell.



# QUEEN'S UNIVERSITY **FACULTY OF MEDICINE**

# SCHOOL OF REHABILITATION THERAPY **HEAD. DIVISION OF** OCCUPATIONAL THERAPY

Applications are invited for the position of Head of the Divsion of Occupational Therapy in the School of Rehabilitation Therapy, which becomes available on 1 July, 1981. The successful applicant will be expected to provide academic and professional leadership to the Division, in addition to performing teaching and research functions. Candidates should be occupational theraptist eligible for membraship in C.A.O.T., who hold a master's or doctoral degree, and who have previous experience in teaching and administration.

Salary end rank negotiable. Candidates of both sexas ere equally encouraged to

Applications, together with curriculum vitae and the names of three referees should be submitted before March 1, 1981 to: Mr. B. Pickles, Director, School of Rehabilitation Therapy, Faculty of Medicine, Queen's University, Kingston, Ontario, K71 3N6, Telaphone: (613) 547-3232.

# RELIGIOUS STUDIES INSTRUCTOR

Applications are invited for an Instructor to teach Intersession, May 4 - June 17, 1981, and Summer Session, July 2 - August 5, 1981 for the following course:

First Year Level Introductory Course in the Bible (Ph.D. in Biblical Languages and Literature with contemporary hermeneutical principles preferred);

Salary is pending upon Union negotiations.

Please submit application with Curriculum Vitae and the names of three referees

Mr. Donald E. Ayre Secretary of the University Lakehead University Thunder Bay, Ontario P7B 5E1

# akehead 🖳 University

# UNIVERSITY OF **BRITISH COLUMBIA** SCHOOL OF NURSING

Applications are invited for teaching positions open in July, 1981. Minimum ot Master's degree in Nursing required as well as experience in clinical tield. Cand'a tes must be eligible for registration in B.C. Salary and rank dependent on experiance and qualifications.

The School of Nursing offers a four year B.S.N. program, a two-year M.S.N. program, and a two-year B.S.N. program for Registered Nurses.

Send resumes to:



Dr. Marliyn Willman Director, School of Nursing University of British Columbia 2194 Health Services Mail, Vancouver, B.C. V6T 1W5

# THE HEALTH SCIENCES CENTRE

# **UNIVERSITY OF MANITOBA**

invite applications for the following position:

# **HEAD OF SECTION OF NEUROSURGERY**

in the Department of Surgery, University of Manitoba end in the Heelth Sciences

The successful applicant will be Director of the Neurosurgery Residency Training Program and be responsible for Undergraduate Teaching.

Applicents must have expertise in teaching, research, patient cere and administration.

The salary of the geographical full-time position can be supplemented with private practice income.

The position is open to both men and women.

Canadian citizens, permanent residents, and others eligible for employment in Caneda at the time of application ere especially encouraged to apply.

Applications including e complete Curriculum Vitee and names of three referees should be sent within 30 days from day of first advertisement to:

A. R. Downs, M.D., Professor and Head Department of Surgery, University of Manitoba Surgeon-in-Chiaf, Health Sciences Cantre Health Sciences Centre, GC 401 700 William Avenue, Winnipeg, Manitoba R3E 0Z3

# Is tenure a threat to academic freedom?

Merit has little to do with lifetime admission to the academic club.

by David Koulack and David Ball

Par from being a guarantee of aca-demic freedom, the institution of tenure is a subtle and pervasive threat to freedom of the self in academe.

Many professors see tenure in the univer-Many professors see tenure in the university as providing an important umbrella of security, designed, in large part, to preserve "academic freedom." The underlying premise of tenure is that those engaged in the pursuit of truth and knowledge, and the pursuit of truth and knowledge, and who have the responsibility of developing and disseminating thoughts and ideas, should be free from the fear of reprisals (specifically fear of the loss of a job) if the ideas they develop happen to run counter to prevalent values and norms.

Tenure, at least for those who have it, is not merely a lifetime guarantee of employment; it is the affirmation of their right to work reactless of their political leagues.

ment; it is the affirmation of their right to work regardless of their political leanings, idiosyncracies, social manner, or the nature of their thoughts. Since it frees the individual from the threat of severe economic sanctions, tenure might be conceived of as an inducement to members of the academic community to engage in a free and uninhibited exchange of ideas.

If this were how tenure really functioned, we would argue that such an important pro-

we would argue that such an important pro-tection of basic rights should be applied to all walks of life and not just to the teaching

an wars of life and not just to the teaching profession. In actual practice, however, far from providing an umbrella of non-discriminatory security, tenure has often been used as a tool for muzzling or eliminating dissent, and, ultimately, for establishing a club of like-minded and like-

There are also various kinds of sanctions used by administrative bodies to keep dissident tenured faculty in check; reduction in pay raises (which in times of inflation is tanpay raises (which in times of inflation is tan-tamount to a pay cut), increased teaching loads, refusal to grant promotion, refusal to grant permission to travel or to make travel funds available, refusal to underwrite research, reduction in laboratory space, and other measures within their power. Simply firing dissident tenured faculty is probably much commoner than is usually thought. The AAUP officially reported and investigated over 200 cases from 1916 to

probably much commoner than is usually thought. The AAUP officially reported and investigated over 200 cases from 1916 to 1970, and there is a consensus that these cases represent a very small tip of the iceberg. There is also a consensus, among researchers who have quite different attitudes about the problem itself, that those dismissed were not meritless or incompetent but "unorthodox" or "difficult" or "tactless" — in other words, non-conforming employees of the university. While these facts are revealing, they can be seen as mere flaws or shortcomings in the tenure system. We believe that the very existence of this system results in repression rather than freedom and in fear rather than security. A hard look at the institution of tenure, and particularly at the manner in which it is granted, suggests that it serves as an agent which the employer can use to manipulate the employee.

The first way it does this is by creating the

Prof. Koulack is with the Department of Psychology at the University of Manitoba and Prof. Ball is with the Department of French Language and Literature at Smith College. Both have tenure. The authors obviously take positions which are not supported in CAUT guidelines. A comment on the article will appear in the next issue of the Bulletin.

illusion that the tenured employee has important, reasoned, professional input into the development and structure of the

university. This illusion is created in spite of the fact that tenure decisions are likely to be made within constraints defined by the employer. It is an illusion because nearly all basic decisions about the functioning and future of the university are made by the employer not the employee. That the nature of the tenured employees' minimal input is "reasoned" and "professional" is another illusion, as we shall see.

Under the tenure system, the new employee is first given a probationary term,

tion and the ability to do with high skill the work of a teacher; that is, to play effectively the role of the teacher in the process of

The failure of even the most energetic attempts to describe and define good teaching has been neatly diagnosed by Harry

"In one sense (the definition of good teaching) is not elusive at all. You can define good teaching any way you like. Simply take any outcome, process, or quality that seems desirable, and then define good teaching as whatever something called a teacher does to bring

"excellence" will be extremely important when the time arrives for the tenured staff to convene and make decisions about the to convene and make decisions about the future of the young people who have finished their probationary terms — or, as is often the case, when the Department Chairperson or Dean communes with him/herself to make his/her decision in the solitude of his/her office. Before the tenure committee (or Chair or Dean) has even begun to consider the candidates, it has often been told by the administration of budgeting restrictions which will determine how many of them can be tenured and in some cases who cannot be tenured. The remainder will theoretically be examined in the light of the criteria of "competence" or "excellence" in teaching, research, and ad-

"excellence" in teaching, research, and administrative service.

What actually happens is quite different. As Lione Lewis and other researchers have convincingly shown, the "evidence" adduced to support any decision is generally pure hearsay, or simply absent. In most cases, classroom teaching is "evaluated" without ever having seen a class and student course critiques are rarely read.

But how could it be otherwise? Professor

But how could it be otherwise? Professor Jones' conception of "excellent" teaching Jones' conception of "excellent" teaching is quite different from Professor Smith's: Professor Johnson has yet to agree with Professor Johnson has yet to agree with Professor Jonesen about the value of certain kinds of research; Professor Doe feels that the recent work of the Faculty Planning. Committee has been sphendid, Professor Roe feels it has been dismal. If the Department is a well-functioning one, the tenured professors will realize that this is hardly the time or place to thrash these issues out because they involve basic theoretical questions which can probably never be resolved. What really will be discussed is whether or not the candidate is someone Professor Jones, et al, would like to have as a colleague for the rest of their working lives. It

league for the rest of their working lives. It is their feelings about whether or not the candidate would make a satisfactory addi-tion to their academic club which will lead tion to their academic club winch will each them, if not to comment openly on how they feel about the person (or the spouse) of the candidate, at least to convert the impossible analysis of "excellence" in teaching, research, and service into fuzzy general affirmations of the candidate's "excellence" (or deplorable lack thereof) in these fields. these fields.

Academic merit — however defined — has in reality little to do with lifetime admission to the academic club. Other qualities particularly a nice pliant personality and the right social origins — are much more helpful. A free mind is the last thing a candidate would want.

The stated rationales for many tenure decisions we have encountered are so silly that the obvious conclusion is that the personal likes and dislikes of the tenured facul-ty played an important role in the final outty played an important role in the final out-come. For example, a recent decision to deny tenure to a faculty member at the University of Manitoba was accompanied by the explanation that he was not "suitable". This was in spire of the fact that both undergraduate and graduate students found him an excellent teacher (many had written letters in his behalf), he had a better than average research history for that department, and had served on a number of departmental committees.

number of departmental committees.

Reservations about a candidate under discussion at Smith College were, "I'm not sure I really know Charles" (research, teaching, and service were there to be "known"—what could the tenured professor have had



Tom McDonald

during which he or she is expected to demonstrate "competence" or better still "excellence" as an academic. Unfortunate-"Excellence" as an academic. Unfortunately, nobody is quite sure what competence or "excellence" mean, particulary when these terms are applied to the trinity of criteria for tenure and promotion: teaching, research, and administrative duties. There is at present no reliable definition of what constitutes satisfactory teaching, good research or adequate administrative performance.

As far as teaching is concerned, the considerable literature devoted to quality in higher education sometimes admits this frankly: "teaching...lacks a uniform standard by which competence can be gauged." Or, one finds the resounding tautologies that writers on education seem to relish: "Excellence in teaching means the inclina-

it about efficiently. Even a cursory fishing in the literature will net such definitions by the dozen. Good teaching has been defined as what the "teacher" does to produce inspired pupils, excited pupils, interested pupils, creative pupils; pupils who are good citizens, who can read, do arithmetic problems and write grammatical English essays. Among other desiderata used to define good teaching are critical thinking, subject matter mastery, ideals, love of freedom, respect for law and order, universal brotherhood, various attributes of character, a love of learning and a devotion to the arts. I am sure one can add another hat full of items to this list."

The vague, highly subjective nature of the notion of "competence" or

in mind?). Still another candidate at the University of Manitoba came up against the probing query, "Isn't he a bit of a queer duck?"

Recently, a department in the Faculty of Arts at the University of Manitoba denied tenure to an individual who had a number of publications in widely approved journal even though the year before they had granted tenure to an individual with no publications. Their rationale was that they felt the unpublished person would "ultimately publish" whereas the published candidate had not published "acceptable" material.

Most academics could add, from their personal experience, examples of similar candidate evaluations and post hoc rationalizations for tenure decisions. Such statements really suggest that the candidates were not found suitable for membership in the academic club—often because the threat of losing employment had not been sufficient to bring a freewheeling, unternared teacher into line. Also implied here is the feeling that if this ultimate threat was not sufficient to shape behavior, none of the other controls available would be likely to work.

This concern with controlling the behavior of the teaching staff is openly stated, with a frankness rare in academia, in a recent directive concerning the appointment of Adjunct Professors to the psychology department at the University of Manitoba. Since Adjunct Professors are not eligible for tenure, other means of control will come into play. But the underlying principles of the directive are the same as those applied to candidates seeking tenure, as is the studied vagueness of the definitions of what constitutes adequate behavior.

"The level of criterion performance (sic) required for appointment as Adjunct Professor is greater than what we may require of our own staff on first appointment... We will not have the opportunity to shape their behovior vio the opplication of reinforcers such as salaries, research space or promotions... Some previous research publications are expected of the potential Adjunct Professor and should be presented as evidence along with his curriculum vita. The appropriate number and quality shall be determined by the Advisory Committee ond may well vory from opplicont opplicont depending on his firer area or other reasons." (Emphasis ours).

If this kind of reasoning is disturbing to us, it must seem mind-boggling to the young Ph.D. longing for tenure at the end of his/her probationary term. For such a person, rational, self-preserving behavior must be cautious rather than exploring, acquiescent rather than questioning, — in short, mediocre rather than excellent. The probationary appointee will suppress any desire to be innovative in thinking, teaching, or research in order not to risk puzzling, startling or offending senior colleagues. Thus the candidate might choose to use well-worn styles and strategies of teaching to insure that his/her ratings will be satisfactory, even if the candidate feels that other ways of teaching the course might be better.

be satisfactory, even if the candidate feels that other ways of teaching the course might be better.

In research, the candidate will be best off devising a few simple projects that are likely to be readily funded (in the sciences) and that have a good chance of being published, rather than engaging in more exciting longerm projects which have a higher risk of failure. And when serving on faculty committees, the candidate's best strategy is to vote with the majority, generally to remain silent during discussions, and to take on the menial time-consuming tasks that nobody else wants to do. New members are thus intiated into the academic club, and its style—intellectual, social, educational—remains smoothly the same.

While all these deficiencies and dangers of the tenure system have existed ever since tenure came into existence, their effects become more pronounced as universities

face increasing economic difficulties. The academic job market is shrinking. Academics have lost their mobility, and the need to gain tenure is more urgent than it once was. At the same time, it seems to be in the interests of the tenured staff and the administration to maintain a constant pool of untenured staff.

In times of economic crisis it is relatively easy to fire untenured staff, but getting rid of tenured faculty is much more difficult. The untenured body of teachers can be manipulated according to the needs and financial capabilities of the institution. More people will be hired when finances are better and more fired in tighter times. The tenured faculty, for their part, can use the untenured staff as a protective cushion against cuthacks by the administration. If finances dictate a cut in staff, it is always the untenured people who will be fired first. In the past, each department has some

In the past, each department had some natural attrition — not soo much from retirement or death, but as a result of academics moving from one place to another, seeking a better job or wishing to work with particular people in their field. New people were then hired to fill the resulting vacancies as well as the new needs of expanding departments. Naturally, most of those new people were unrenured.

Today, the situation is quite different. There is very little mobility and almost no expansion. The ranks of the untenured are purposefully, artificially inflated, either by giving new employees one-year terminal contracts or by refusing tenure to people who have completed the probationary period, thus maintaining that position for a new, untenured person.

There are no simple solutions to the

There are no simple solutions to the conomic problems confronting universities. However, there are certainly better, more open procedures for handling the hiring and firing of academics — procedures which might even result in a real measure of personal and ideological freedom in the academic world. Here are a few sugges-

Obligations, expectations, and evoluation criteria for any job will be stated as precisely os possible. If the employee meets these expectations, he/she will be retained if the employer can show that the employer has not met these expectations, the employee con be released.

Note that it is not up to the employee to prove his/her "excellence" (a fine way, as we have seen of encouraging standard applications to the academic club); rather it sup to the employer to show that the employer was not fulfilling agreed-upon obligations. These criteria will, of course, vary greatly from job to job and from institution to institution. If the employers decide that for a particular job, they want a minimum of one book and three articles every four years, let them say so in advance. If teaching is considered more important than publication, this too should be stated.

The methods by which the employee's work is to be evoluated will be stoted os precisely as possible.

Such methods will be designed to correct

Such methods will be designed to correct the very natural personal preferences (or preference for persons) of senior col-

For example, if "quality" in publication has been designated as more desirable than quantity, it should not be enough for Professor Smith, who finds young Professor Smith, who finds young Professor that recur constantly in the letters of recommendation analyzed by Lewis) to opine that Jones' work is "top quality". Nor should Professor Doe, irritated by Jones' "abrasive personality", be permitted merely to pronounce his work of "inferior quality". Published work should be judged by experts in the field from outside the candidate's institution.

In the evaluation of teaching, if classroom visitation is e lot better than vague hearsay or personal "impressions" — especially the impressions of one Chair or Dean — this too should be weighed against carefully constructed student course critiques. Outside evaluators of classroom teaching might also prove useful.

The obove recommendations will opply to oll employees.

"Tenure" as such is abolished, although job security is not. This might have the effect of ensuring that the criteria for holding any position remain reasonable.

It is hard to imagine many tenured professors enthusiastically welcoming these proposals. They may even dismay those untenured academics who have been reading us, up to now, with recognition and approval. This is a tribute to the strength of the illusion that universities function differently than employers in other fields. It is true that the goal of the academic employer is not profit, but this does not mean that it is to further the ideals of Academe.

The basic goal of the university administrator, as Veblen saw long ago, is the maximization of institutional prestige. Administrators, in the university as elsewhere, also have the goal of maintaining or maximizing their own power. On the other hand, the real goals of senior academics are essentially similar to those of new employees: the creation of the best possible working conditions, including freedom of expression and job security.

An arrangement of the kind we propose,

An arrangement of the kind we propose, in which the administration is forced to define job expectations for all teachers,

would serve to strengthen the university as a whole. For one thing, newly hired faculty would no longer have to view their senior colleagues as potential instruments of destruction. As a result, it would be possible to have honest and open exchanges on all issues of concern in the university. The administration would be unable to use the tenured staff as agents for implementing policy. Consequently, policy changes would be more likely to stem from meaningful dialogue between the administration, the employees, and, we hope, the students.

dialogue between the administration, incemployees, and, we hope, the students. It is clear that our suggestions have no chance of being adopted, and that even if they were, job security and freedom would still be empty dreams, in the absence of one pre-condition: collective bargaining (how else should "the administration be forced to define job expectations for all teachers"?). This means a strong faculty union. Paradoxically, we believe that the presence of this institution, traditionally one furthering employee solidarity in defence of bread-and-butter issues, would be far more conducive to the flowering of diversity and freedom for academics than the present insidiously repressive institution of tenure.

Thus we have a last, concrete conclusion for our colleagues: unionize!

# LA TROBE UNIVERSITY

# Melbourne, Australia School of Behavioural Sciences

Senior Lecturers/Lecturers in the Department of Social Work

Three positions in the Department of Social Work, School of Behaviourel Sciences, will become available early in 1981. Two of the positions require, as a primary responsibility, the teaching and supervision of research in both BSW (2nd degree course) program and at the Masters and Doctoral levels. The succassful epplicants would also be expected to teach in the areas of Social Policy, Community Devalopment or Administration or in a specific tiald of Social Work Practica.

The third position is that of Co-ordinator of Research of the Human Resource Center, which is a unit of the Social Work Department. Among the research responsibilities associated with this position are dasigning and evaluating innovative direct practice dasigned to advance the state of the art. Practice demonstrations and the supervision of students is a related expectation. Program Evaluation and various types of contact research are also included within the activities of the Canter. The successful applicant will have departmental teaching responsibilities in the areas of research and aspects of practice.

The successful applicants for the three positions will also be expacted to assuma other normal academic and professional responsibilities and to contribute to the development of knowladga and its dissamination by means of rasearch and publications.

A basic professional quelitication in social work is highly desirable although unusually strong epplicants, with allied qualitications, may be considered. Other expectations include an edvanced degree, scholarly achievements and experience in teaching/supervising research in university.

Two of the three positions are tenurable while one will be a tixed term appointment for e period of up to three years. The eppointment lavel will be et either the lecturer or senior lecturer level, depending upon the qualifications of the applicants and the availability of tunds. It is enticipated that at least one end perhaps two of the positions will be tilled at the senior lecturer fevel.

Lecturer Range: A\$17,739 - A\$23,303 Senior Lecturar Range: A\$23,801 - A\$27,741

Although two of the positions will become eveilable in Februery 1981, one of the three positions will not become available until June 1981. Actual starting dates may be negotieted.

Initial enquiries may be directed to Professor Herb Bisno, Chairmen of the Sociel Work Department,

Ref. No. 150/51/13

Closing Dete: 28 Feb., 1981

Applications marked contidential quoting reference number to the Staff Otfleer, Le Trobe University, Bundoora, Victoria 3083, Melbouma, Austrelie, forwarding curriculum vitae and names of three referees.

# Cutting down the academic totem pole by John McMurtry

Like the sea is to the fish, so is academic ranking to the scholar, the medium which he lives and moves. Perhaps this is why the practice has never been analysed or challenged

Academic ranking has been merely presupposed, assumed as given by the very nature of the university itself. Like the fish nature of the university itself. Like the lish, the university seems impervious to any other possibility. This is ironic given the Academy's declared devotion to critical reflection. But however ironic, no scholar, so far as I know, has every analyzed the value of academic ranking (AR) though it structures the course of every academic's. career, and seems to be in contradiction with every other principle by which the academy conceives itself to be bound.

In North America, virtually all in North America, virtually aminersity-faculty scholars are ranked as one of Professor (P), Associate Professor (less-than-P), Assistant Professor (less-than-less-than-P), Lecturer (less-than-less-than-P), or some (less-than-lessexerted such transcultural hold.

Yet for all its universality, no defence or

justification for academic ranking is ever pusification for academic raining is ever explicitly offered. It is a massively institu-tionalized begged question of university government. But justifications can be con-structed. In their simplest form, they are: I. AR is good because it reflects the preferences of the faculty members

themselves;

themselves;

2. AR is good because it maintains public respect for the university;

3. AR is good because it is a fair system of distributing university faculty benefits;

4. AR is good because it serves the organizational and functional requirements of the university as an educational institu-

tion;
5. AR is good because it ensures and promotes academic standards and excellence.

Even if these reasons could be shown to

be true, the question of whether academic ranking is justified is still unanswered. For other mechanisms might be more effective for achieving what academic ranking is thought to achieve. Even if academic rankthought to achieve. Even if academic failing does ensure and promote scholarly excellence, for example, the truth of this claim does not justify it. Year-by-year honoraria, or posted performances, or even a general love of scholarship for its own sake might well do the job much better.

Reason I. is obviously mistaken because university scholars do not, in fact, have a choice as to whether or not they submit to academic ranking. Their relation to academic ranking. Their relation to academic ranking is the same in principle as the policeman's relation to the rank-order of the Police Force. In both places, rank is of the Police Force. In both piaces, fails is simply prescribed and subsumption by it is compulsory. Academic ranking cannot, therefore, reflect faculty members' preferences, because faculty members are not given the choice to reject it. One need only press the request not to be ranked to be reminded of its coercive character

Reason 2. on behalf on academic ranking is no more supportive of it. Public respect for the university is worth maintaining

financial support to survive and because this respect promotes the university's dissemination of knowledge. But, does academic ranking promote either of these desirable benefits? Or does it in principle endanger both? The public will, in general, be resistant to

because the university requires the public's

paying for an institution in direct propor-tion to the perceived extent to which the spending practices of that institution fail to

higher regard for most of its teaching personnel. Consequently, the majority of the recipients of the university's teaching are recipients of what the university represents

recipients of what the university represents to them as at the lowest levels of academic merit. Academic ranking, then, does the contrary of what Reason 2, purports.

Reason 3, for academic ranking is no less self-confuting. To begin with, there is the question of its procedural fairness. Procedural fairness requires by its nature:

or not Reason 5. for academic ranking is sustainable. If AR does not ensure and pro-mote academic excellence, but undermines it, then AR is substantively as well as procedurally unfair.

cedurally unfair.

In one fundamental respect academic ranking is plainly unfair in substance, independently of Reason 5. It applies different ranks, and thus different benefits of salary, status, and so forth, to similar functions and responsibilities. Full-time university scholars perform research and instructives of activities of the same types whether tional activities of the same type, whatever their rank, but they are titled and rewarded as a hierarchy of types. Thus, academic ranking involves distributive injustice: it accords different categories of recognition and reward to similar categories of work

and responsibilities.

Reasons 4. and 5. for academic ranking are possible candidates for its justification.

It is important to rule out two related concepts of the university in assessing Reason 4. The first mistaken concept is that the university is its senior-rank membership, rather than its faculty and stumembership, rather than its faculty and student membership together. For example, the standard procedure for universities when they must reduce their expenditures, as many universities must do today, is to reduce every type of expenditure—on eademic posts, library acquisitions, student accessibility, and so forth — except the scaled-up sadaries of its senior-rank membership. The second concept which must be ruled out is that the university is its academic ad-

out is that the university is its academic ad-ministration. It can hardly be doubted that AR serves the interests of this group. Not only is the administration extensively constituted of senior-rank faculty who directly struted of schiol-tank faculty who diethy benefit from academic ranking in the way of scaled-up incomes, but it is also specific-ally provided by academic ranking with decision-making powers over the ranks of decision-making powers over the ranks of all other faculty members: ipso facto over their incomes, over their access to scholarly resources and over their determination of academic programs. Without academic ranking, tenured scholars protected by academic freedom would have little or nothing to gain from the decisions of such administrators. With academic ranking, they may gain or lose rank, and all corresponding benefits, by the decisions of such administrators.

It is important to distinguish between the

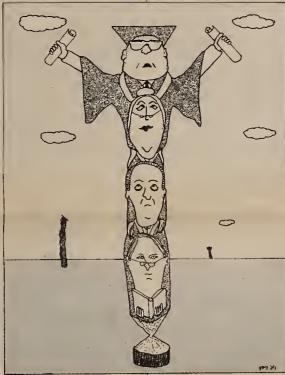
It is important to distinguish between the university and certain segments of it or we university and certain segments of it of way come falsely to believe that academic ranking, which is in the interests of these segments, must, therefore, be in the interests of the university. Confusion of this kind is not an idle danger. These segments are inclined to overlook the distinction, and, given their judicial and budgetary com-

and, given their judicial and budgetary command over university resources and AR
benefits, may be inclined to ensure that
others overlook it too.

The interests of the university belong to
no group, nor even to all the members of
the university at once. The interests of the
university transcend those of any or all of
its membership. and are to advance and university transcend tiose of any of air of its membership, and are to advance and disseminate knowledge. All functional organizational requirements of the academy must in some way operate to fulfil this objective, or count as illegitimate.

Does academic ranking serve any functional organizations of the country of the

Does academic ranking serve any func-tional or organizational requirement for the advancement and/or dissemination of knowledge? This question is simply resolv-ed by considering whether any means of ad-vancing or disseminating knowledge would be forfeited by the forfeit of academic ranking. And the answer is: not one. Academic ranking by definition certifies academic capabilities and cannot,



Tom McDonald

benefit any public interest. Academic ranking, by its scaled-up salaries to upper ranks, does not perceptibly benefit any public interest. Therefore, the public will be resistant to paying for the university to the extent that academic ranking is a perceived practice of it.

Perhaps the public's growing disquiet about what it perceives as the university's special privileges at its expense is not so irrational as we are apt to think. Instead of being "anti-intellectualism", it may in part be inchoate outrage at the high salaries and entitled self-importance conferred by the

ranking system.
Secondly, the public learns from the university's academically ranked scholar members, most of whom are less-than-P level. Since AR in this way formally down-grades most of the performers of the university's teaching functions, it thereby in-structs the public to hold a lower rather than

uoambiguous criteria; impartial third-party application of these criteria; and specific reviewable evidence. Academic ranking procedures, however, do not prescribe unambiguous criteria, nor do they require impartial third-party adjudication, nor are they restricted to specified, reviewable evidence. Indeed, academic rank decisions are kept wholly secret in their constitutive deliberations from the very persons to whom they apply. Viewed in the light of established legal norms, they are a travesty of justice without clear parallel in the modern world.

Even if its procedures were fair, academic

uoambiguous criteria; impartial third-party

modern world.

Even if its procedures were fair, academic ranking would not qualify as just. Academic ranking must qualify as fair both procedurally and substantially to count as fair. It clearly falls short on the former count. The question is, is it substantially unfair too?

The answer largely depends on whether

Prof. McMurtry is with the Department of Philosophy at the University of Guelph.

therefore, constitute them. If academic ranking were eliminated at a stroke, no academic capability of the university would be eliminated with it. No relevant organizational requirement would be forfeited

Scholarly investigation is by nature autonomous, and is constitutionally recognized as such by the university's prescription of ecademic freedom (i.e. freedom from, precisely, external interference with independent academic activity). Here university scholars do not retivity). Hence university scholars do not require, and are regulatively protected against, the external supervision of work by which alone academic ranking can be

which alone academic ranking can be organizationally justified.

The foremost reason given on behalf of academic ranking is that it ensures and promotes academic standards and excellence (Reason 5). It has already been suggested that this reason argue in fact against it. (Reason 5). It has already been suggested that this reason argues, in fact, against it. However, there is more to be said in this regard. Academic ranking modifies or operates to modify, first, the university scholars on whom it is imposed, and second, the group and individual relationships among these scholars.

Under academic ranking, the individual university scholar is ranked at P, or at some level less-than-P, a public ranking of academic achievement which carries with it set of corresponding benefits. These in a set of corresponding better. It less in-clude, salary level, research-award and publisher access, peer regard, determina-tion of academic programs, choice of students and courses, public esteem, and the position to decide one's colleagues' reception of all these

A university scholar ranked at the P-level receives the maximum of these various benefits. One ranked at the less-than-P level receives correspondingly less of these recoves correspondingly less of these benefits, and so on down to those who receive the least salary, research support, peer respect, and other benefits. Thus there is much at stake in one's rank-placement. One's interests are maximized or, by degrees, minimized, according to one's rank-level.

The primary effect on university scholars is obvious. Faculty are differently enabled,

in the world and as scholars, by mechanisms other than their own academic talent or performance. Academic rank is itself neither an academic ability nor achievement, but the claimed recognition of these. It is not, as some might mistakenly believe, academic talent or performance believe, academic talent or performance which determines one's enablements in the world or as a scholar. Rather, it is the rank-recognition of these.

recognition of these.

One can be categorized as a full professor, and be an unproductive scholar, or categorized as a lecturer, and be a very productive one. Academic rank correlates as strongly with time of hiring and academic conformity as it does with academic ability or achievement. Moreover, where rank does seem to correspond with academic ability or achievement, it is often past per-formances at another rank upon which this

apparent correlation depends.

On the other hand, the more complex On the other hand, the more competed system of academic recognition and selection, namely the academic process of international interaction, debate and the test of time, suffers no such serious shortcomings. Another important consequence of academic ranking on university scholars is that the fundamental academic standard of

that the fundamental academic standard of disinterested inquiry is contradicted by academic ranking. This is perhaps the gravest imperilment of academic standards academic ranking effects. It undermines the very basis of scholarly impartiality, the scholar's pursuit of truth free from conflict with self-interest.

A sufficiently talented university scholar A sufficiently talented university scholar has a choice between rapidly achieving recognition within the established framework of his or her discipline by works clarifying and reinforcing standard positions, or by breaking significant new ground in a long-term or hostility-arousing rejection of such settled positions.

The former option promises rapid rank elevation and corresponding benefits which, in salary terms alone, may make the difference of a small fortune over the timespan of an academic career

On the other hand, the latter option pro-mises no such rapid advancements or payoffs, and perhaps failure and rejection

as well. There is no doubt academic ranking here decisively favours the project of acade ment occusively havours the project of academic mediocrity over the project of academic breakthrough. Academic ranking militates against academic excellence. The largely pedestrian work of our academic journals may testify to precisely this distortion of scholarly uses. scholarly ques

scholarly quest.

If rationality means, as many scholars today by no accident suppose it to mean, calculated self-interest, then, with academic ranking, only the irrational will attempt genuine academic advance. This may keep academics selely within the cognitive frames of their discipline's status quo, but it effectively deters the creative progression of human thought.

This contradiction between academic ranking and the university's values of scholarly excellence recurs at other levels and in other ways than deterring original work. The most important of these has to do with its erection of an academic ruling

do with its erection of an academic ruling

Because academic ranking puts P-level scholars and administrators in the position of bestowing or withholding its set of or bestowing or withmoding its set of benefits on or from the university scholars, it puts the former, a minority, into a position of power over the majority of the university's scholars. If one of the latter routs some position shared by the former, he or she is liable to be deprived of rank-benefits by them. It is enough that this liability exists, even if, ideally, the holders of rank-conferments are above redressing diversions from their own views.

As long as the university scholar has

As long as the university schoolar because to believe that he may forfeit university benefits by the line of inquiry he pursues, then his academic freedom is already abrograted. He is already in the position of being able to exercise his liberty to criticize and dissent only at the risk of jeopardizing his career. Academic ranking thereby sets self-interest against his academic freedom. The very core of the university's mandate, to investigate and speculate without deference to local doctrine, is in this way suborned by the university's own ranking mechanism.

Finally, there is the negative influence

which academic ranking exerts on reletions among university scholars as individuals. It puts them into competition against one another for its limited store of entitlements.

another for its limited store of entitlements. This competitive framework not only places each into a subordinate relationship to the group, which secretly decides who among them is to receive which of these entitlements, it puts at risk their independent thought and criticism.

It also sets up mutual conflicts. This point needs little elaboration. A competitive situation, by definition, entails exclusive benefits accruing to some individuals at the expense of others. Such an organization of scholarly pursuit has obvious deleterious consequences: lack of respect for collegial achievements which respect for collegial achievements which respect to conegua achievements wines reduce one's own chances in the race, unwillingness to share knowledge that puts one at an advantage over others, and the disruption of collegial co-operation essential to the Academy's tasks as a scholarly community

community.

It might be thought that pure seniority ranking, would resolve many if not most of the problems of the ranking system as it now stands. Perhaps, with a sufficiently developed movement of university faculty stands. towards collective representation, such a transformation will occur to the benefit of the university's research and teaching mis-sion. The problem is, however, that whatever putative academic purpose academic ranking now serves, pure seniority ranking has no academic purpose, even etended

Denuded of its meritocratic mask academic ranking is without any rationale es a measure for preserving or advancing university scholarship. As such it can at best be defended as a distributive justice mechanism, one based on the shakey, if not fatuous, premise that longer occupancy means more deserving occupant.

It seems that the proper direction for the development of the ranking system is not towards rehabilitation, but extinction: consignment to the feudal past from which it came, along with title-revenues and vassal



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UNIVERSITY OF NEW BRUNSWICK

# Academic freedom in Canada: retrospect and prospect

Will the hard-won freedoms of the last half-century be exercised in the future?

by Michiel Horn

Fifty years ago last month, in mid-January of 1931, the editorial pages of the four Toronto newspapers carried an unusual letter signed by sixty-eight persons.

The attitude which the Toronto Police Commission has assumed towards public discussions of political and social problems, makes it clear that the right of free speech and free assembly is in danger of suppositions. pression in this city. This right has for generations been considered one of the proudest heritages of the British peoples, and to restrict or nullify it in an arbitrary manner, as has been the tendency in Toronto for the last two years, is short-sighted, inexpedient, and intolerable.

It is the plain duty of the citizen to protest publicly against any curtailment of his rights, and, in doing so, we wish to affirm our belief in the free public expression of opinions, however meaning or expression. however unpopular or erroneous.

The letter created a furor. Those whose freedom of expression and assembly had been interfered with since early 1929 were been interfered with since early 1929 were chiefly Communists. Did the signatories support Communism in any way? If so, was it not very disturbing that they all turned out to belong to the teaching staff of the University of Toronto? In any event, what business did professors have to criticize the police force in the execution of its duties? For a month the debate raged, inside and outside the University, as to whether the sixty-eight had exceeded the proper bounds of professorial behaviour.

Ten years later almost to the week, one of The years gate amost to the week, you're the drafters of the letter faced dismissal from his teaching post. The historian Frank Underhill had been in trouble repeatedly during the 1930s for his "indiscretion" in discussing controversial matters publicly; at let his parties, or learly a majority of the last his masters, or least a majority of the members of the Board of Governors, wanted to be rid of him.

On January 2, 1941, Underhill faced a committee of three representatives of the Board who asked for his resignation. Public opinion was said to be against him; his "continued presence on the staff was doing harm to the University." If Underhill did not resign, the president, Canon H.J. Cody, would have to recommend his dismissal. Underhill refused to resign; he was not

We have passed a double anniversary in the history of academic freedom in Canada, or, more specifically, of the freedom of Canadian academics to address themselves to matters of public controversy. In 1981 that freedom is well understood to be an important part of academic freedom. The important part of academic freedom. The most recent report of the Academic Freedom and Tenure Committee of the CAUT states that academic freedom "includes the right to speak and write on any subject without fear of retribution insofar as academic status is concerned in

Michiel Horn is associate principal at Glendon College of York University, where he teaches Canadian history. His most re-cent book, The League for Social Recon-struction (U of T Press, 1980) contains a chapter discussing at greater length some of the matters raised here.

order that the discipline, the university, the society at large may have the benefit of honest judgement and independent criticism from members of the educational and intellectual community, whether or not the views expressed correspond to domi-nant social trends or offend those who are in a position to exercise political or economic power." The committee notes that this right is even now not everywhere accepted. However, on the whole it is.

Matters stood differently in 1931. The

University of Toronto, the institution at the centre of this article, had as its president Sir Robert Falconer, Canada's most respected educator at the time. He held to the view that academic freedom should be limited to the lecture hall, the laboratory, the library and the study. Outside the university the wrofesore observed when the study.

professor should exercise discretion.
In 1922 he told an audience of alumni In 1922 he told an audience of alumni that the professor "is a citizen with a right to all the privileges of a citizen, but at the same time like a judge or a great civil ser-vant he has high functions the exercise of which may make it wise for him not to perwhich may make it was for him not to per-form all the offices of the ordinary citizen. Especially is this case in a State Universi-ty." It was "expedient" that a professor should neither be active in "party-politics" nor express himself on "burning political questions." Politicians or the voters might disapprove. This might have the effect, in turn, of financially harming the institution or leading to interference in its internal af-fairs. The assumption of too wide a fairs. The assumption of too wide a freedom by its professors, then, might well endanger the freedom of the university

The bulk of Falconer's faculty gave him little cause for concern: they kept out of politics and out of the news. The self-image of most professors as being removed from the hurly-burly of the world, largely the nurry-out of the world, largery precluded political or controversial activity at the University of Toronto and other provincial institutions. This was also the case at the private universities, although here the barrier against political involvement was hours.

ment was lower.

At Dalhousie, McGill and Queen's. At Dalhousie, McGill and Queen's academics enjoyed a greater freedom in taking stands on matters of public controversy than did their colleagues at the provincial universities. That freedom did not, however, extend to participation in clearly radical movements such as the Communist Party of Canada. Furthermore, at the private institutions, the desire not to of-fend potential donors may have been quite as strong as the wish elsewhere not to annoy

legislators.

In 1931 Sir Joseph Flavelle stated clearly the reason for that wish. Millionaire and philanthropist, he was a powerful member of the University of Toronto's Board of Governors. In a letter to George Wrong, emeritus professor of history, Flavelle asserted that the sixty-eight had blundered into a controversy fed by politicians and sensation-hungry newspapers, had erred in satting that free speech was in danger, and, worst of all, had forgotten their duty to the University not to stir up public opinion needlessly.

"The University must be supported" he wrote. "It must carry public opinion whereby it can be adequately housed and maintained. Every teacher...is a trustee for the institution, that no act of his resulting from hasty and unreflective impulse shall jeopardize the progress and development of the University." Flavelle cited evidence that some legislators were unhappy and an unhappy Legislature might reduce its grant to the University, not a remote danger in

that Depression year.
Other members of the Board shared Flavelle's annoyance. On their instruction the president called in six of the signatories, including a few of the most senior men in the University and several who were, or would later be, among its greatest scholarly ornaments. Falconer informed the six that they and their colleagues had gone too far. Although they had not indicated their in-stitutional connection, it was bound to be made and put the University in a difficult position. He asked their support in preven-

position. He asked their support in preven-ting a recurrence of the incident.

Falconer subsequently assured the Board that the professors had undertaken in future to be more discreet. Those Gover-nors who had favoured disciplinary action acquiesced in a brief statement formally dissociating the University from the letter of the sixty-eight. By mid-February the furor died down.

But it was not forgotten. Within months Falconer had reason to refer to it again. During the summer Frank Underhill, a leader in the free speech controversy, was found to be the author of a critical account of the government of R.B. Bennett, published in the New Statesman. The Conpublished in the Vew Statesman. The Con-servative morning paper in Toronto, the Mail and Empire, suggested that the University discipline Underhill for his par-tisan activity. Falconer took the historian to task: could he not see the inexpediency of

drawing attention to himself and the University in this way? Underhill defended himself by pointing out that in Britain and the United States professors could participate in public debate. Falconer replied that "the practice debate. Faiconer replied that the practice of the United States cannot be adduced in justification of what may be done in the University of Toronto." Even the defence of freedom in teaching and research was not without difficulties

and research was not without difficulties and professors should not compound them by going outside the institution to discuss "party matters".

Falconer's apprehensions were not ungrounded, and they also applied to institutions other than his own. Throughout the decade there were editorial demands, notably in the Toronto Globe and Telegram, and the Montreal Gazette, that the universities he monitored more closely. the universities be monitored more closely and that unconventional professors, socialists, agnostics, atheists and the like, be disciplined or dismissed. Might they not otherwise use their lecterns to subvert

otherwise use their lecterns to subvert religious faith or undermine the established political or economic order?

In 1932 the RCMP was soliciting information concerning possible Communistic sympathies on the part of McGill faculty members Eugene Forsey and Frank Scott, and the United Theological College teacher King Gordon. McGill's administration consecution of the part of operated, and not only to show that none of

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Miss Barbara Birch Secretery of the Search Committee Office of the President University of Windsor Windsor, Ontarto NSB 3P4

the three was a Communist.

A handful of academics felt the hot breath of criticism for remarks they had made or for some aspect of their writings, scholarly or otherwise. They learned that to give cause for alarm was not without danger. In 1933 King Gordon lost his chair of Christian Ethics. The grounds were ostensibly budgetary but the circumstances of the case lent support to the belief that his outspoken Christian socialism had offend-ed members of the Board and led to his dismissal. It can only have served as a warn-

Nevertheless, a couple of dozen academics participated actively in the discussion of public affairs, Among these the most conspicuous was Frank Underhill. No other member of the Toronto faculty gave remotely near the same amount of concern to Falconer and to his successor from 1933 on, Canon Cody. More than once they asked him to be more prudent in his public utterances. As the decade wore on the pressure to get rid of him grew. Underhill knew that Cody was disinclined to give in to this pressure, but from 1937 on, if not before, the historian voluntarily limited his freedom of expression. Nevertheless, a couple of dozen

limited his freedom of expression.

Both in 1937 and 1939 Underhill got into serious trouble. On the former occasion he criticized the new Globe and Mail and was criticized the new Globe and Man and was attacked by it in turn; on the latter he was raked over the coals by the Premier of Ontario, Mitchell Hepburn, and the Leader of the Opposition, George Drew, for something that he had once written in operation, or Canadian participation in a sometiming that ne had once written in opposition to Canadian participation in a future British war. Underhill pointed out to Cody that he had kept his promise in 1937 to "try to avoid undesirable publicity," and added that he could be trusted to "do (his) best in future to behave as reasonable men

best in future to behave as reasonable men would expect a professor to behave."

Underhill's experiences suggest that he generally underestimated the hostility his comments aroused. That became clear as never before in the summer of 1940. At the Couchiching conference in August he gave a talk on what seemed to him to be the deeper significance of the Ogdensburg agreement on continental defence, signed by President Roosevelt and Prime Minister Mackenzie King a few days earlier.

The core of Underhill's argument was the the way, though undertaken in aid of

that the war, though undertaken in aid of Britain, was already weakening our ties with the mother country and strengthening those with the U.S., and would continue to do so.

Newspaper reports let loose a storm of protest. There was a war on; Britain was fighting for her survival. Were Underhill's remarks not treasonous? A former prime minister, Senator Arthur Meighen, proposed that the historian be interned; others

ed that the historian be interned; others suggested that he merely be fired.
Underhill had not expected this reaction. Deeply worried, he promised President Cody that he would make no speeches outside the University for e year. But this was no longer enough. A few members of the board of Governors had years ago identified Underhill as an incorrigible troublemaker whom the University would well do without; now a majority came to well do without; now a majority came to this view. Cody, who for years had defend-ed the black sheep while upbraiding him, seemed at last prepared to recommend his

usinssal.

That no more was required in law Underhill learned when in January 1941 he sought legal advice: "...All professors at the University of Toronto hold office during the pleasure of the Board of Governors, and can only be reprosed or discourse." and...can only be promoted or dismissed by the Board upon the recommendation of the President..." Faced with unemployment at age 51, with few or no prospects for another position, Underhill was advised, and decided to fight.

Academic tenure might be a weak reed, but he believed some of his friends were powerful. He was right, His couse got support from students, alumni, colleagues and a couple of members of the Board of Governors. Probably more important, however, was evidence that he had political support in Ottawa. In any event, the Board members reversed themselves without loss of face; they had never made public their decision to seek Underhill's dismissal.

decision to seek Underhill's dismissal.

The historian kept his position. Was this a triumph for the cause of academic freedom? Was it, as Murray Ross argued a few years ago, an indication of the substantial freedom of expression available to Canadian academics at the time? Or was the incident more indicative, of the strength of incident more indicative of the strength of Underhill's supporters?

Underhill's supporters?
Should we agree with Donald Creighton that the academic freedom of the institution, its freedom to make independent decisions, may have suffered from the political pressure applied on Underhill's behalf? (Creighton's comment is a reminder that the academic freedom of the university and that of the individual may conflict).

Whatever interpretation one puts on the

the academic freedom of the unversity and that of the individual may conflict). Whatever interpretation one puts on the events of January 1941, Underhill's experience suggests that the professor, as social, economic or political critic, was generally unwelcome. This is also borne out by the experiences of others. It is hard to escape the impression that in the 1930s, influential Canadians preferred academics to be much like the "three most presentable professors" of Stephen Leacock's Areadian Adventures with the Idle Rich, "cultivated men who were able to sit in a first class club and drink whiskey and soda and talk as well as any businessman present."

Nobody denied their actual or potential

Nobody denied their actual or potential utility as advisors to business and government. But if they had nothing constructive to offer they should keep their views to themselves. This was not the only opinion about the matter, but it was the dominant

A good deal has changed since 1931 and 1941. Criticism from academics may be no more appreciated now, but at least we need hardly feel inhibited by outside opinion should we wish to express unpopular views.

Since the 1950s tolerance of nonconfor-mity has increased in the society and the universities. That academics in the 1960s came to have a certain scarcity value may have helped; better organized faculty associations also did their bit. Tenure came to be codified in ways that were scarcely imagined fifty years ago, and thus to protect academic freedom to an unprecedented

Tenure is never having to say you're sorry," was the text of a button one or my colleagues wore the year he was tenured. Those of us who have tenure are free from interference by legislators and boards of governors, by administrators, and by col-leagues, or so it usually seems.

Free to do what, however? Free implicitly to associate our institutions with our own opinions even when these are not sanctioned by professional competence, for exam-ple? Those who signed the letter of the sixty-eight excluded any reference to the University of Toronto, yet this did not save Oniversity of roomo, yet mis and not say them from the charge that they had implicated the institution. Today, however, we read letters to the editor on a range of controversial subjects, often far removed from the author's discipline, at the bottom of which we find not only a name, but rank, department and university. Is this proper?

Are we free to be slack? In a recent book review J.K. Galbraith refers to "terminal laziness" as "being a much cherished aspect of academic freedom." The freedom to organize our courses as we wish, speak our minds, and write without fear of reprisal, can also be the freedom to meet as few students as possible, do as little research as we want, or produce as little work as we can get away with.

I believe that the great majority of Canadian academics do not ordinarily exercise that freedom. But most of us know some who do; and a few of us may occasionally have had that suspicion about ourselves.

nave nad that suspiction about ourselves. No one should expect, or even want all academics to be like Frank Underhill, a political gadfly who once wrote: "The only way! know how to make myself useful is to be constantly critical." Perhaps our ideal should instead be Underhill's antagonist in the 1930s, the political economist H.A. Innis, who deplored partisan involvements.

(He did sign the letter of the sixty-eight.) However, both men acted, though in widely varying ways, in recognition of a duty to work hard, to make the products of their research known to their students, their search the larger world. Both did not be in the cases, the larger world. Both did not be in the cases. research known to their students, the peers, the larger world. Both did so in spite of occasional criticism: not only Underhill but Innis came under attack. And they did so at a time when teaching loads were heavier than they are now, and when sab-

baticals were rare.

Academic freedom is as safe today as it has ever been. This is all to the good except for one byproduct: some can use it to hang onto positions the full burdens of which they are managing to escape while keeping out of them younger men and women. Moreover tenure, the guarantor of academic freedom, is in some minds becoming confused with seniority. This has dangerous implications in the decade we have just entered.

Increasingly short rations seem likely to be our lot as we progress through the finan-cially embarrassed eighties. Similarly, the most obvious aspect of Canadian univer-sities in the 1930s was their im-pecuniousness. This did not lead to many dismissals on budgetary grounds, however, another reason why King Gordon's dismissal became a cause célèbre. Indeed, the faculty complement of the institutions rose more rapidly (15 percent from 1931 to 1939) than did enrolment (11 percent). A deterioration of salaries accompanied this deterioration of salaries accompanied undevelopment, as well as a virtual half to promotions involving increases in salary. Because faculty-associations were weak or non-existent, presidents and boards enjoyed wide power to adjust emoluments

joyen whe power to adjust enformments unitaterally.

Fortunately this is no longer the case. Unless the funding of Canadian universities improves, however, the 1980s will bring different problems. The cutbacks anticipated, by the CAUT among others, are in posi-tions and programme rather than in salaries. In a context of financial exigency or programme redundancy the preservation of academic freedom is a most serious

responsibility.

Budgetary constraint must not be allow ed to become a pretext for ridding the universities of men and women who are out universities of men and women who are out of favour because of their areas of research or personal opinions. Nor must it become a pretext whereby positions for which there is continuing need are filled with persons serving on time-limited contracts. As the AF & T Committee has stated: "Such appointments provide no protection for academic freedom."

At the same time there will need to be vigilant concern that the version of academic freedom which has permitted a large measure of freedom from academic

work is not protected.

Can we ensure that the burden of cut-backs will fall primarily on those whose burdens have hitherto been too light?

Can due process, central to our concep-tions of tenure and academic freedom, be used to ensure that the more and less in-

dustrious do not suffer equally?

Can quality of instruction, of scholarly, scientific and creative work, be defined clearly enough to allow us to make discriminating judgements when, or before, the crunch comes? Especially at unionized universities, can

tenure be prevented from becoming a seniority system; can we stop merit and length of service from being equated? There are other questions I could ask, but

these will do. I have no convincing answers to them. Given the changes that have taken place, the past offers little guidance. As an historian I am untroubled by this; and my researches lead at least to the cheering con-

researches lead at least to the cheering con-clusion that academic freedom is safer than it was half a century ago.

As for the future, I regard it with ap-prehension, even pessimism. With others in the CAUT, however, I share a determina-tion to help uphold and preserve the best traditions of academic freedom in Canada.

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# Everything in moderation: a guide for symposiasts

There are those who think important information is disseminated through symposia. This is a myth.

by Barry Freedman

I recently acted as a moderator for a panel discussing ethical issues and birth defects. The experience reminded me of earlier panels on which I have served as moderator or panelist.

Moderating is a topic which has not been explored with the attention to detail which it deserves. It is time we held a symposium about the Role and Importance of the Moderatio.

Moderator,

There are those who think that important information is disseminated through symposia. This is a myth. All knowledge is obtained prior to symposia. The events serve only to spur one to read the panelists' publications beforehand in order to prepare tricky questions

Symposia also serve as museums of Symposia areas serve as inuscums of knowledge. They afford scholars the opportunity to express what they believed six months ago. In these museums, the moderator is a curator. His job is to show off these dead thoughts to their best advantage, as in the part of the accomplished by tage, a job not often accomplished by panelists. For this reason, it is best that the person chosen to moderate any panel be ab-solutely ignorant about the topic of discus-

In the past, moderators were chosen on In the past, moderators were chosen on the basis of their expertise, with the result that moderators frequently argued with, or belittled, the panelists; or, in extreme cases, never called on the panelist at all. That lesson has been learned, and today it is rare

for the moderator to know anything at all.

The moderator is always the most urbane individual on the podium. He is also the least tendentious, argumentative, or boring person to address the audience. He boring person to address the audience. He is, in contrast to panelists, well-mannered and good natured. Since he knows nothing, he has no axe to grind. The natural conclu-sion would be to form panels composed en-tirely of moderators. This is, however, a radical suggestion. No moderator has ever yet made a radical suggestion about anything, so this reform will probably never he implemented. be implemented.

The moderator of any panel whatsoever must possess, as a minimum requirement, a Ph.D. People in the audience would other-Ph.D. People in the audience would other wise murmur because, although he knows nothing at all, the degree represents the necessary proof of it. By preference, the moderator should be a dean. Pathologists are well-suited to act as moderators, but training and experience. Structuralists or other Frenchmen should never serve as

There are two main problems which moderators face: panelists and audiences. The main thing to keep in mind about this division is that academia is a business. The audience represents the paying customers and the panelists are its employees. Since businesses survive by satisfying their customers, the interests of the audience are,

and must be, paramount.
Generally speaking, the panelist must never be allowed to make his main point. Given the characteristics of panelists, the main point shall never be reached in a finite length of time. Audiences need to catch planes and take care of certain private meeds, interests which are incompatible with waiting for the panelist's main point.

The panelist, however, will thank the

fom McDonald

moderator for this. The panelist will be able to go home and grouse about how he is never allowed to reach his main point.

Structurally, the panelist exists to fill a given time-period (t). To find t, subtract one-half hour from the total time (T) allot-

ted (this half-hour will be used for questions) and divide the remaining time by the number of panelists. Thus,  $t = (T - 30) + \Sigma p$ .

Try this example to test your comprehension: You are having a panel on the future of the world, scheduled to last for one hour. Ten panelists are to speak, How much time is each panelist allotted? Or, as a panelist would put it, what is the value of

One pathology common to panelists is the "Why me? syndrome." This is endemic among interdisciplinary panels. Last year I helped plan a workshop on value issues in hospital cost control. The panel included the administrator of the host institution, a health accomplet the vice president for the administrator of the host institution, a health economist, the vice-president for cost-control of the local Blue Cross-chapter, and a philosopher. All but the philosopher prefaced their panel remarks by saying, "I don't know what I'm doing here, but ..." The philosopher never knew what he was doing anywhere.

The efficient moderator will, out of kindness to the organizers, eliminate the "Why me? syndrome." He will remind the panelists before the session that they are there because they are being paid an

there because they are being paid an honorarium.

A second illness to which panelists are prone is know as "pre-terminal finallyitis." The symptoms appear whenever a panelist starts saying "Finally, I should mention. . "after completing only one-third of his presentation.

third of his presentation.

Any moderator or, indeed, any member of any audience can tell you that "finallys" are like dandelions, and a panelist with a good dose of this disease will squeeze in seven or eight before ever reaching his final

point. "Pre-terminal finally-itis" can be prevented, however, by proper attention to the formula for t given above. It is rare among panelists assigned to t of five minutes or less.

minutes or less.

If prevention is not possible due to poor scheduling, I have found that a flat-out prohibition of the use of ''finally'' until the next-to-the-last sentence will work, provided the audience knows of the prohibition. The cues coming from the audience—laughter, sneers, outright derision—are welcomed by the wise moderator as a check upon panelists' fervor.

The audience need not concern the moderator until the time for questions arrives. The first rule for understanding the

moderator until the time for questions arrives. The first rule for understanding the question-period is an empirical generalization: There are no first questions.

In my experience, audiences are invariably so bemused that a first question is

variably so bemused that a first question is never asked. This opportunity should be exploited by the moderator to punish panelists who exceeded their t. Start the session by saying, "I'm sure there will be a lot of questions on this very interesting paper." Nobody will stir, and the panelist will feel like a real turkey.

The temptation to announce, "I'll take one more question before we close", should be resisted, because no good can come of it. Often, more than one person wants to speak, and the moderator will be at a loss as to who should be called upon. If no hands are raised, the moderator will have wasted everybody's time for nothing. It is possible that one question will be ad-

It is possible that one question will be advanced, but even so, taking it would make the session run too long. Hence, the second rule about question-periods, this time a normative one: There must be no final

I hope you all have enjoyed this sym-posium as much as I have. I'm sure it's given us all a lot to think about, and I want to thank you for your attention. I see we have no more time left for questions, so I suggest we hurry out and see if there is any coffee left.

# UNIVERSITY OF REGINA Department of

Computer Science

Applications are invited for faculty positions in the Computer Sciance Department at the University of Regina. This expending Department is seeking individuals with axpertisa in Operating Systems, Programming Languages or Computer Systems, but applications with other ective interests will also be considered.

Filling of the position is subject to budget allocations and depending on qualifications may be filled as either a term or probationary appointment at the renk of Assistant or Associate Professor, preferably effective July, 1981. The corresponding 79/80 salary ranges are \$20,448 - \$29,655, and \$26,836 - \$37,926.

The Computer Science Department presently has ten tuil-tima faculty members, two laboretory instructors, one technicien and approximately 1,000 students enrolled in its classes. Current feculty interests include: Document Retrieval, Data Bese Management Systems, Artificiel Intelligence, Theory of Computing, Mathemeticel Software, Business Systems, Performance Measurement, Programming Lenguages, Computer Assisted Instruction end Software.

The Department has four computing laboratories containing a verlety of mini-computers and micro computers for instructional and research activities, and the University has a Honeywell Sigme 9 on cempus as well as telecommunications access to a 70/158, a 370/158 and a 3032.

Enquiries and applications should be directed to: Dr. L.R. Symes, Department of Computer Science, University of Ragina, Regine, Saskatchewen, Canade, S4S 0A2.

Prof. Freedman is Visiting Assistant Pro-fessor of Biomedical Ethics at the University of Calgary.

# The hot new competition in science magazines

In 1977, when a *Time* cover on anthro-pologist Richard Leakey outsold flash-ier covers on roek star Linda Ronstadt and actress Diane Keaton, Time Inc. executives were not surprised. It merely confirmed something they had suspected for several years: The American public is faseinated with science. Time officials set to work to capture that market, and last fall began

publishing Discover, a science magazine designed for the general public.
Unlike Time Inc.'s other magazines, including Time, Sports Illustrated, People, and Money, which were the first of their and Money, which were the first of their kind, Discover will be entering a field that is getting more crowded each day. Other publishers, including Hearst Corp., Bod Cuccione, and the American Association for the Advancement of Science (AAAS), are pushing their own scientific publications aimed at the general reader. While no one questions the public's interest in science, many wonder whether that interest is strong enough or widespread cnough to support so many new magazines. "There is certain to be some fallout," concedes one analyst.

Largest Investment

some fallout," concedes one analyst.

Largest Investment
Time officials, however, are betting
heavily that Discover will not be among the
casualties. While the company will not
disclose how much it is spending on
Discover, Publisher Reginald K. Brack Jr.
admits it is the largest investment Time has
ever made in a magazine. A large amount is
being spent on television and print
advertisements. "By next year, Discover will
be a household word," predicts Brack.
For Discover's first issue last October,
Time is guaranteed its advertisers a
circulation of 400,000. Brack disputes the
conventional wisdom that it is risky to
Jaunch a new magazine in a recession. He
points out that most of Time Inc.'s
publications, including its business
magazine, Fortune, were started during
economic hard times.

In many areas, Discover will borrow

In many areas, Discover will borrow extensively from Time. Discover's managing editor is Leon M. Jaroff, who, as a senior editor in charge of *Time's* science sections, edited many of the cover stories — including the one on anthropologist Leakey — that the one on anthropologist Leakey — that sold well and won national journalism awards. According to Brack, Jaroff will bring with him the news magazine's technique of discussing difficult topics in

technique of discussing difficult topics in terms that the average reader understands. While Jaroff's editorial staff currently numbers only 21, it will have access to Time's far-flung international bureaus. Discover's major competition will undoubtedly come from Science 80, published by the prestigious AAAS, which also publishes the 100-year-old Science magazine. At present, Science 80 is a bimonthly, but because the magazine caught on so quiekly — its circulation soared to 400,000 after only four issues — it is 400,000 after only four issues—It is expected to go monthly with its November issue. The AAAS also is negotiating with Time's traditional competitor. Newsweek, to distribute an international edition of Science 80.

Science 80.
The science giant
AAAS officials believe their product can
withstand any challenge from Time Inc. "In
publishing terms we are invisible, but in
science terms we are a giant, says
Allen L. Hammond, Science 80's chief
editor. Because of its ties to the AAAS.
Hammond notes, Science 80 has "the inside pipeline" to the scientific community.

While the AAAS will not be spending

large sums to promote Science 80, the large sums to promote science as, the organization appears intent on protecting its investment in both its magazines. Last fall, the AAAS filed suit against Hearst Corp., charging that a redesigned edition of that company's Science Digest had infringed on a registered trademant of the AAAS, the cover logo of Science magazine. Hearst, in its efforts to revitalize the nearly 50-year-old Science Digest, made it a full-sized magazine (it had previously been about the size of TV Guide), and changed the cover logo to make the word "Science" larger and more prominent than the word "Digest." In April, the U.S. District Court for the District of Columbia ruled that Hearst must alter the

logo in future editions.

But the outcome of the lawsuit has not diminished Hearst's hopes for Science Digest. According to Publisher Charles Mandell, the company has printed three test issues that sold an average of 180,000 copies of the 250,000 placed on newstands. He says it bas had no difficulty attracting advertisers, because of the Hearst reputation. "We think this magazine will end up with the largest circulation because it is broadest in its information base," he claims. broadest in its information base. In etaims, Facts. One of Science Digest's strongest points, Mandell believes, is that it will contain no science fiction. "Science Digest deals in science fact, not fiction," he says. Discover's editors are toying with the idea of including one or two science fiction pieces

One publisher who is making no excuses for including science fiction in his magazine, Omni, is Bob Guccione, the publisher of Penthouse. In fact, the line between science fact and fiction in Omni is at times so blurred lact and liction in Omni is a times so blurred that the reader may have difficulty determining where one ends and the other begins. Yet during its two-year existence, Omni's formula has proved so successful that many experts believe it may have sparked the current proliferation of science magazines

Firmly planted

According to Guecione, Omni's circulation now hovers at about 900,000, with approximately two-thirds of that coming from newsstand sales. "I don't see coming from newstand sales. "I don't see any existing or potential competitor as being a real threat to \*Omni," he says. "It's in a category of its own." Any competition for \*Omni may come from Guccione himself. He told \*Business Week that he plans to spin off two new magazines from \*Omni.

\*Discover's Jaroff, however, is more cautious than Guccione about the competition. He believes he will be competing with

most of the other science magazines. He also cites as competitors, Next, a futuristic magazine published by Litton Industries Inc., Focus, a one-topic bimonthly being tested by Newsweek, which would sometimes deal with science subjects, and, because of Discover's emphasis on science news, Science Times, the special Tuesday section of The New York Times.

Possibly the only science magazine that may be truly insulated from this new competition is Scientific American, which has never been intended for the casual reader. "We are not offering passive entertainment," says Publisher Gerard Piel. "We cover the spectrum, but we don't shrink from the fields that are inherently difficult," most of the other science magazines. He

"We cover the spectrum, our we don't shrink from the fields that are inherently difficult," Piel says that the magazine's present circulation of more than 700,000 in the U.S. and abroad is made up mostly of research scientists and engineers "who make the future hangen." future happen.

The challenge
But Piel is fairly sanguine that the new out rice is fairly sanguine that the new magazines may succeed in an area where Scientific American has failed: explaining to the general public the value of science and scientific research. "This is essential to science in a democracy," says Piel. "If people are going to foot the bill, they have to know what they're huving."

are going to foot the various, and what they're buying."

Richard C. Atkinson, director of the National Science Foundation observes that because science now finds it difficult to attract funding, the timing of these new magazines is perfect. Others agree that because the public wants to know more about science, there may be room for many different science publications. "We're all different science publications. "We're all aware of how much science is affecting our lives," says J. Kendrick Noble, first vice-president at Paine Webber Mitchell Hutchins Inc. "This is not a passing fad."

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# A.A.U.P. CENSURED ADMINISTRATIONS

Investigations by the American Association of University Professors of the administrations of the Institutions listed below show that, as evidenced by a past violation, they are not observing the generally recognized principles of academic freedom and tenure endorsed by this Association, the Association of American Colleges, and over 100 other professional and educational organizations. The 1940 Statement of Principles on Academic Freedom and Tenure may be found in the May, 1978, issue of the AAUP Bulletin.

This list is published for the purpose of informing Association members, the profession at large, and the public that unsatisfactory conditions of academic freedom and tenure have been found to prevail at these institutions. Names are placed on or removed from this censure list by vote of the Association's Annual Meeting.

Placing the name of an institution on this list does not mean that censure is visited either upon the whole of the institution or upon the faculty, but specifically upon its present administration. The term

Placing the name of an institution on this list does not mean that censure is visited either upon the whole of the institution or upon the faculty, but specifically upon its present administration. The term "administration" includes the administrative officers and the governing board of the institution. This censure does not affect the eligibility of nomembers for membership in the Association, nor does it affect the individual rights of members at the institution in question.

Members of the Association have often considered it to be their duty, in order to indicate their support of the principles violated, to refrain from accepting appointment to an institution so long as it remains on the censure list. Since circumstances differ widely from case to case, the Association does not assert that such an unqualified obligation exists for its members; it does urge that, before accepting appointments, they seek information on present conditions of cademic freedom and terure from the Association's Washington office and prospective departmental colleagues. The Association leaves it to the discretion of the individual, possessed of the facts, to make the proper decision.

The censured administrations, with dates of censuring, are listed by states in which the institutions are located. Reports were published as inclined by the Bulletin or Academe citations following each listing. Reference should also be had to "Developments Relating to Censure by the Association," which appears in each May issue of Academe, and to the annual "Report of Committee A" in the September issue.

ALABAMA	
Alabama State University	1962
December, 1961, pp. 303-309	
Troy State University	10/0
	1909
September, 1968, pp. 298-305	
ARIZONA	
Arizona State University	1976
April, 1976, pp. 55-69	
ARKANSAS	
College of the Ozarks	
	1964
December, 1963, pp. 352-359	
Southern Arkansas University	1971
March, 1971, pp. 40-49	
Phillips County Community College	.07=
	19/8
May, 1978, pp. 93-98	
Philander Smith College	1980
May, 1980, pp. 198-206	

1	
1	COLORADO
н	Colorado School of Mines
ì	March, 1973, pp. 73-79
,	GFORGIA
Н	Armstrong State College
ı	March, 1972, pp. 69-77
н	ILLINOIS
н	McKendree College
u	March, 1973, pp. 86-92
1	10WA
1	College of Osteopathic Medicine and Surgery
н	April, 1977, pp. 82-87
	KENTUCKY
ч	Murray Sinte University
н	December, 1975, pp. 322-328
	LOUISIANA
ш	Southern University
-1	March, 1968, pp. 14-24
- 1	

	Soutbeastern Louisiana University
	September, 1969, pp. 369-373
ألو	Grambling State University
	March, 1971, pp 50-52 MARYLAND
	University of Maryland
,	May, 1979, pp. 213-227
	MASSACHUSETTS
	Nichols College1980
,	May, 1980, pp. 207-212
	MICHIGAN
3	Detroil Insilinie of Technolog)
	March 1969, nn 79-85
1	University of Defroit
	March, 1978, pp. 36-54
	Olivet College
	April, 1980, pp. 140-150 MISSOURI
	Concordia Seminary1975
ار	April, 1975, pp. 49-59
	NEBRASKA
	Nebraska State Colleges
	(censure on governing board2)
5	December, 1964, pp. 347-354
	NEW JERSEY
1	Rider College
5	March, 1973, pp. 93-100 Camden County College
	September, 1973, pp. 356-362
s	l NEW YORK
	Ocondaga Community College
,	lune 1971, pp. 167-174
	City University of New York
e	April, 1977, pp. 60-81
	State University of New York
	NORTH CAROLINA
	NORTH CAROLINA Wingate College
13	May, 1979, pp. 251-250
	OKLAHOMA
	Central State University
2	March, 1969, pp. 66-70
	PENNSYLVANIA
13	Grove City College
*	March, 1963, pp. 15-24 Wilkes College
	April, 1977, pp. 88-93
77	SOUTH CAROLINA
	Voorhees College1974
	March, 1974, pp. 82-89
16	SOUTH OAKOTA
	South Dakota State Colleges and Universities
58	under Sonth Dakota State Board of Regents (censure on governing board3) 1962
1	September, 1961, pp. 247-255

ı	
l	Northern State College
ĺ	TENNESSEE
۱	Tennesse Wesleyan College
	TEXAS
	Amarillo College
ı	Texas A & M University
ŀ	December, 1967, pp. 378-384
ŀ	Frank Phillips College
i	December, 1968, pp. 433-438
ı	Laredo Junior College
ł	Houston Baptist University
ı	April, 1975, pp. 60-64
ľ	Blinn College
ı	April, 1976, pp. 78-82
ı	University of Texas Health Science
ł	Center at Houston
	University of Texas of the Permian Basin
	May, 1979, pp. 240-250
ı	VIRGINIA
	Virginia Community College System
	WISCONSIN
	Marquette University1976
	April, 1976, pp. 83-94

iCensure was voted specifically on the Board of Trustees, and not on the institution's administrative of-

Trustees, and not on the institution's southerning board, currently entitled the Board of Trustees of the Nobraska State Colleges, for action by the Trustees with respect to a case which occurred at Wayne State College. Censure was not directed against the local or central advictionary of the State College.

was not directed against the local or central ad-ministrative offices.

\*\*Censure was voted specifically on the Board of Regents of Education of the State of South Dakoia, for action by the Regents with respect to a case which occurred at South Dakoia State University. Censure was not directed against the local or central administrative of-ficers.



# **UNIVERSITY OF BRITISH COLUMBIA**

# **PROFESSOR ARCHIVAL** STUDIES

The University of British Columbia plans to offer a two-year full-time programme for a Master of Archival Studies degree commencing in Saptembar 1981. The programme will be offered by the Faculty of Arts and administered jointly by the Department of History and the School of Librarianship, Applications are now invited for the position of Assistant Professor in the School of Librarianship. The dete of appointment will be the 1st July 1981 and the starting salary will be commensured with experience.

The person with en advanced degree in history and archival education is preferred. Competency in palaeography is an advantage. Experience in positions of increasing responsibility in archival work end knowledge of the present state of archives in Canada and elsewhere are essential. Experience and success es a teacher is also important. Successful candidate is expected to be responsible for the programme working in conjunction with e joint committee of the Dapartment and the School.

Enquiries and applications should be addressed to the Chaliman of the Search Committee Professor D. Desember of History, University of Enterholocolumbia, 2075 Westford Mall, Vancouver, B.C. V6T 195.

# Mitel/Systemhouse Chair Office Automation

In co-operation with Mitel Corporation and Systemhouse Limited, a Chair in Office Automation has been established in the Department of Systems and Computer Engineering at Carleton University. We are seeking an outstanding candidate with strong links both to the academic and industriel communities, capable of taking a leading role in the department's substantial interaction with high technology firms. This position carries with it a full professorship effective July 1, 1981. Duties include research, development, and teaching in one or more July 1, 1981. Duties include research, development, and teaching more or more of the areas of digital machine architecture, digital systems, concurrent operating systems, microprocessors, computer communications, and associated hardware and software, with particular reference to their application in the modern office environment. If you have a proven record of performance and a desire to influence significantly Canadian developments in this new and growing area, we invite you to communicate with us.

The department also has visiting, term, and tenure-track positions available at the Assistant and Associate Professor levels in the areas outlined above Applicants should have a Ph.D. or equivelent, and should be legally eligible to work for the pariod of the appointment. Salary is negotiable. Inquiries and applications should be addressed to:

Professor J.S. Riordon, Chairman Department of Systems and Computer Engineering Carleton University Ottawa, Ontario K1S 5B6 (613) 231-2793

> **Carleton** University Ollawa, Canada K1S 5B6

# AMNESTY TERNATIONAL

A mnesty International's latest report, for 1980, was published Dec. 10, Human Rights Day. This report gives an overview of some of Amnesty's responses to human rights violations in over 100 countries. Since teachers are often selected by governments for imprisonment, torture, or execution because they play an important role ineducation or are vocal on current issues, the report does give a good deal of information relating to the plight of teachers in a wider range of countries. of teachers in a wide range of countries

For example, Amnesty International has continued to seek the release of teachers who have been held without trial since July 1976 in the Cameroon. Their offence was criticism of the government of President Ahmadou Ahidjo.

of the government of President Anmadou Anido.

In Afghanistan, Amnesty reports that there are thousands of people, including leachers, being held as political prisoners without trial in such places as Kabul's Pule-Charchi. The imprisonment is a matter of government policy and individuals or members of a political group can be held if the government considers them to be in actual or potential opposition to its policies. In addition, the government of Afghanistan itself has begun to publish a list of up to 12,000 names of persons who had actually died, mainly as political prisoners, in Kabul jails after April, 1978. The dead included professors, teachers and students.

In its report, Amnesty also gives information on releases. For example, Doan Quoc Sy, a well-known Vietnamese writer, was released during the early months of 1980 along with Nguyen Dinh Toan, a writer and poet who had been in detention since 1977. Nevertheless, Tran Than Thuy, a 47-year-old former teacher of English and French who worked in the Ministry of Education in Saigon until 1975, has been adopted by Amnesty International as a prisoner of conscience because he attempted to leave Viet Nam by boat. His case is not an international as

stotated one.

Amnesty's position is not only to gather information about the situations relating to violations of human rights in countries, but also to effect the release of persons detained by governments because of their beliefs, race, religion, ethnic background, language, sex, creed, etc., provided they have neither used nor advocated violence. Amnesty has also a major programme against torture and executions. All three principles are tied to a fourth; fair and speedy trials for all persons arrested. An examination of some of the information relating to El Salvador will clarify the plight of people subject to repression, especially as events relate to teachers.

Church sources estimate that up to 6,000 people have died at the hands of security forces in El Salvador from January 1980 to September 1980, and Amnesty seeks to hold the government of El Salvador responsible for these deaths. Teachers have been increasingly singled out for murder in the past year, and on 26 July 1980, the army occupied the Na-

singled out for murder in the past year, and on 26 July 1980, the army occupied the National University, killing 22 students.

Many teachers have gone into exile and 85 per cent of schools in the west of the country have been reportedly closed. More than 80 teachers, in fact, have been killed in El Salvador and the numbers are growing. Alvaro Rafael Rodriguez Olmedo, aged 40, was detained at home in the presence of his mother, by National Guards in Ganton Quitazol, 8 p.m. 27 January, 1980. He was beeten in the street, shot and his house ransacked. He died in hospital on 27 January. One could continue the list through another 80 names.

The national University of San Carlos of Guatemala, with its main campus in Guardenala (its and exercil regional branches; by law autonomous of central exercitment control.)

The national University of San Carlos of Guatemata, with its main campus in Guatemata City and several regional branches, is by law autonomous of central government control, a provision incorporated into Guatemala's constitution. The government has attacked it because of its critical thought, its journals and publications which provide a form or criticism, its legal aid office, and the presence of leading political figures at the University. Over the years hundreds of students and teachers have been detained, disappeared or been killed outright since 1966, but a new mave of arrests and killings have begun, and 27 teachers and administrators are known to have died.

Their names include Jorge Jimenez Cajas (Law), Julio Alfonso Figueroa (Economics), Horacio Flores Garcia (Architecture), Francisco Fernando Navarro Mejia (Psychology), and Irma Yolanda Reyes Y Reyes (Humanities). Once again the list could be continued extensively tensively.

tensively.

The point is that being informed is not enough. One must also explore the alternatives for effective concern on behalf of these people, and ensure that we, as individuals, as teachers, act vocally through such avenues as letter-writing to heads of governments in a polite and courteous way because governments do listen and do respond. Amnesty International ories an alternative and we encourage teachers to partial and

# **CAUT** Committee on **Collective Bargaining**

The CAUT solicits nominations to its Committee on Collective Bargaining for three three-year positions commencing July 1, 1981. Nominations should be sent by March 31, 1981 to Rolland Penner, Cheirman, Elections and Resolutions Committee, 75 Albert St., Ottawa, Ontario, KIP SE7.

A nominetion should have the approval and be accompanied by the curriculum vitee of the nominee.

# ACPU — Comité de la négociation collective

L ACPU solicite des propositions de cendidets qui pourreient faire pertie du Comité de la négociation collective. Le mendet est pour trois postes de trois ans et commence le 1er juillet 1981. Les propositions doivent parvenir au plus tard le mers trente et unième 1981 à Roland Penner, Président, Comité des élections et des propositions, ACPU, 75 rue Albert, plèce 1001, Ottawe, Ontario K1P 5E7.

Les personnes intéressées sont priéas de faire parvenir leur curriculum vita

# Meeting with the Council of Ministers of Education

Meeting with the Council of Ministers of Education

A delegation headed by Dr. Israel Unger, the President of CAUT, met with representatives of the Council of Ministers of Education on December 5th. CAUT discussed with the Council tax problems facing the university community, certain aspects of university funding, and the Established Programmes Financing legislation of the federal government. In matters of funding, CAUT pointed to some of the myths of current discussion (that university salaries were rising in real terms when they were not, that scientists and researchers are in over-supply when they will soon be in short supply, that graduates are driving taxis when there is less unemployment than for equivalent groups in the economy). Most of the discussion focused on the Established Programmes Financing legislation. It seemed to the CAUT delegation that the ministers were concerned about the probable action of the federal government to end its cash payments for postsecondary education. CAUT urged on them the importance of a significant role in the discussions for the university community and the provincial higher education departments rather than treating EPF as an arcane mystery to finance ministers and first ministers. CAUT followed this up with a brief to all the ministers. the ministers.

## NRC unveils long range plan

The National Research Council's first long range plan points to the low volume of research being conducted in Canada's relatively small manufacturing industrial sector as an important cause of current national economic difficulties, and calls for a major investment in the manufacture and support of high technology products as part of the solution to the

Canada's objective, according to The Urgent Investment, released recently, should be to double the output of the technology-intensive industrial sector from its current level of \$20 billion by 1990. This, the plan estimates, would create 650,000 new jobs and improve our balance of trade by some \$12 billion.

Apart from its central target of industrial expansion in the high technology field, the least explain solutions.

plan also outlines five other major objectives:

- the reduction of regional economic disparity through the development, with the provinces, of science and technology programmes in such areas as the oceans, energy, and food.
- expansion of energy research and development, especially in alternate sources and con-
- increase NRC's internal basic research capacity (core support) from the current level of 25% to 30% by 1985-86. ◆ research on the social impact of technological development, with particular emphasis on
- safety, health, and the environment.

   a broader and more effective communications programme with the industrial and

- a broader and more effective communications programme with the industrial and general public, and other levels of government.

  The Council's plan outlines three funding options to achieve its targets:
   Option 1— the most ambitious, but perhaps not wholly unrealistic would be to increase the NRC's 1980 budget of \$240 million and manpower resources of 3,100 to \$1,250 million by 1990 (essentially only a doubling in constant dollars of its current budget) and a boost in manpower to 6,570. Known as the Flexible Resource Level, this option would not only permit the implementation of the long range plan as proposed, but would also include
- resources to allow the Council flexibility in accepting new proposals.

  Option II assumes partial implementation of initiatives proposed by the plan, no new projects until the fifth year of the plan, with a total budget of \$870 million and 6,100 per-
- sonnel by 1990.

  Option III the gloomy view assumes severe pruning of the plan's objectives and a curtailment of the many new projects constantly being considered.

The plan includes a brief analysis of the economic impact of the NRC's current industrial science and technology programmes, and points out that its Industrial Research Assistance Programme between 1973 and 1977 spent a total of \$93.5 million (constant dollars) on 485 projects which resulted in a directly attributable \$1.84 billion in increased sales to the companies concerned. Not only did industry get a 20:1 (constant dollars) return on the investment, but the government got \$350 million in corporate taxes on the sales of

The plan has already been submitted to the government and it is hoped that the Cabinet will be able to decide on which funding option it wishes to accept before budget an-nouncements for the next fiscal year are made.

In the meantime, the NRC is inviting CAIT members to send their comments or letters of support to the Minister of State for Science and Technology, John Roberts, with copies to the President of the Council, Dr. Larkin Kerwin. Copies of the plan are available free of charge from the Public Information Branch, National Research Council, Ottawa, KIA ORG.

Research fears growing
Growing fears that the federal government does not intend to fund research in the social Growing fears that the tederal government does not intend to fund research in the social sciences and humanities at the same level as that in the natural sciences, engineering and medicine surfaced in early November when the President of the Social Sciences and Humanities Research Council was reported to have been asked to prepare 1981-82 budgets based on a zero per cent increase and a 10 per cent cut. This rumour was confirmed by partitime Minister of State for Science and Technology, John Roberts, at a recent meeting with scientists in Ortawa during December. (See story by Dr. John S. Cowan re: December lobby by scientists). CAUT members are invited to urge Mr. Roberts to ensure that SSHRC continues to receive an appropriate level of funding for research.

Jean Louis Roy, former president of the Fédération des associations de professeurs des universités du Quèbec, has been appointed Editor of Le Devoir, replacing Claude Ryan nearly three years after he became Quebec's Liberal Party leader. Dr. Roy, 39, a professor of French-Canadian studies at McGill University and a member of the Quebec human rights commission, is the author of several books including collections of poetry and works on constitutional issues and politics.

## Ontario prohibits sexual harassment

Protection against sexual harassment by employers, fellow employees, landlords and fellow tenants, with fines up to \$25,000, are among the sweeping changes to the Human Rights Code recently introduced by the Ontario Government. Among the other main changes proposed are

that the state of the mentally and physically handicapped, and victims of past injuries such as those who have received workmen's compensation benefits, will be protected against discrimination. Handicap is broadly defined as bodily injury, deformity, or infirmity including epilepsy, paralysis, amputation, blindness, deafness, muteness as well as mental retardation or men-

discrimination on the grounds of age will be prohibited down to 18. At present, the code is aimed mainly at discrimination against older people but by lowering the limit to 18, landlords will no longer be able to refuse housing on the grounds that the applicants are too young and employers will be prohibited from using age as a reason for refusing to hire, fire

· domestic workers, formerly excluded from the code, will be protected against

■domestic workers, formerly excluded from the code, will be protected against discrimination in employment.

■ employers will not be able to refuse to interview and hire those who have been convicted of offenses and been pardoned under the federal Criminal Code, or can show they have been rehabilitated following convictions under provincial law.

In addition, procedures for faster processing of complaints by the Ontario Human Rights Commission are proposed, which in future will be required to submit written reasons if it decides not to appoint a board of inquiry into an unresolved complaint. Boards will have the power to recommend the initiation of affirmative action programmes within companies to rectify systematic discrimination; be able to award damages, up to \$5,000, for mental anguisth; and in some circumstances involving the handicapped, are authorized to make orders for access to premises and facilities.

(NB: The CAUT Guidelines concernine Professional Ethics and Professional Relation-

(NB: The CAUT Guidelines concerning Professional Ethics and Professional Relationships are being revised in order to provide a clear definition of what would constitute sexual ships are being revised in order to provide a clear definition of what would consider sexual harassment of one's colleagues and students. The CAUT is also considering endorsement of a recommendation by the federal Human Rights Commission that mental handicap (retardation), mental illness and previous history of mental illness or dependence on alcohol and other drugs be added to the proscribed grounds of discrimination under the Canadian Human Rights Act.)

## An Ontario look at universities without faculty or students

There has been angry reaction to Education Minister Bette Stephenson's refusal to appoint any faculty or students to the newly formed committee studying the future role of the universities in Ontario. The committee which includes representatives from the Ontario Council on University Affairs, the Council of Ontario Universities and executives from Southam Incorporated, Guarantee Trust and Noranda Mines, has the following terms of

- reference:

   to develop a public statement of objectives for Ontario universities in operational terms;
   to relate the cost of meeting these objectives;
   to consider modifications to the funding mechanism;
   to define the roles of the Council of Ontario Universities, the Ontario Council on University Affairs and the government of Ontario; and
   to recommend policy changes in the universities to meet the objectives.

  In rejecting a request by the Ontario Confederation of University Faculty Associations for representation on the committee by the working academics of Ontario, the Minister claimed that she did not want narrow interest groups represented. A preliminary report is expected by the end of February 1981 and a final report will be issued by June 30, 1981, following discussions with the university community and the general public.

## Stipends to graduate students

Effective September 1, 1980, Natural Sciences and Engineering Research Council grantees are allowed to pay stipends from their research grants to foreign graduate students at a maximum rate of \$575 per month. Preference must however be given to qualified Canadian graduate students. This change in the regulation will be monitored and a full review of the results will be undertaken in the next three years.

The Medical Research Council has however, decided to retain the restriction and only Canadian citizens and permanent residents can be employed on its grants.

### Worth emulating

Worth emulating

The Association for Women in Science, a U.S. based non-profit organization founded in 1971, has established a National Registry of Women in Science and Engineering. The talent bank which contains some 6,000 listings, is open to any woman in science wishing to be included. The registry is searched regularly to provide qualified candidates for jobs and advisory panels. It also provides speakers and resource persons for journalists and conference planners, although the individual need not be actively seeking employment in order to be listed. Each registrant is coded by major scientific specialty and cross-referenced by other areas of specialization. In addition, data on the individual's educational background, current employment status, and other relevant material is also listed. Candidate lists, consisting of one-paragraph mini-resumés for each individual, are sent to recruiters from eacademic, government and industry in response to notices of open jobs and advisory panel positions. About 2,000 candidates are referred each year. The Registry is funded principally by optional one-time only registrant donations and employer fees. A typical employer search fee is \$60. Registrants are not however required to join the Association for Women in Science, nor are they billed for referral services.

# Saskatchewan appoints science advisor

Dr. Alex J.Y. Guy has been appointed special advisor to the provincial government on future science and technology policy for Saskatchewan.

# THE UNIVERSITY OF **NEW BRUNSWICK**

is seeking applications for the position of

# Dean of the Faculty of Forestry

The Faculty of Forestry is the only professional Forestry School in Atlantic Canada and has a long and distinguished history in education, research and service. The Faculty has active undergraduate, graduate and continuing education programs and expanding research activities.

Current developments include a projected PhD program and participation with industry and government in a projected Forestry Complex — a centre of excellence for forest-related research and development.

The Dean should have outstanding academic, administrative and research qualifications and be capable of providing strong leadership in forestry education, research and in maintaining and developing productive cooperation with the forest industry and government.

Applications should be submitted to:

Dr. R. E. Burridge Vice-President (Academic) Chairman, Search Committee tor Dean of Forestry The University of New Brunswick E3B 5A3 Canada



by March 1, 1981, and should include a curriculum vitae and the names of three referees. It is hoped to make an appointment effective July 1, 1981.

UNIVERSITY OF NEW BRUNSWICK



University of Lethbridge

# DIRECTOR, COMPUTING CENTRE

The Director is responsible for the managament and development of the Computing Cantre.

Equipment at the Centre includes a DECsystem 2060, which supports 100 tarminals, and one Plato terminal linked to Tha University of Alberta computer based learning systam.

Candidates should possess an advanced degree and previous computer management experience. Opportunity may be available to teach computing management exp science courses.

Salary is commansurate with qualifications and axperience.

Please submit a complate resume and three letters of reference to:

Vice Prasidant (Academic) The University of Lathbridga 4401 University Drive Lethbridge, Albarta T1K 3M4

# NOTES FROM

by Clive Cookson

ow that the first shock of the November 4 election results has worn off. American higher education is looking on the bright side of President Ronald Reagan's victory and the Republican take-over of the U.S. Senate. In particular, colleges and universities are looking forward to less federal interference and government regulation, if the new administration lives up to Reagan's campaign rhetoric.

A large majority of the people who work for the national higher education associations had hoped President Carter would win a second term, because his administration has on the whole been good to them. No opinion polls of university teachers were taken during the 1980 campaign, but, on the basis of past surveys of professors' polltical views, one can state fairly confidently that a majority will have voted Democratic — though reluctantly in

After the election the educational associations moved quickly to build bridges to the Reagan camp, where most of them had no contacts at all. At the same time their leaders tried to calm fears that the sharp swing to the right might lead to the rejection of the national consensus which has dominated the development of American higher education

Reagan tailiny, where most of them had no contacts at all. At the same time their leaders tried to calm fears that the sharp swing to the right might lead to the rejection of the national consensus which has dominated the development of American higher education since the late 1950s.

Jack Pettason, who is president of the biggest group, the American Council on Education, warned: "College and university leaders would be ill-advised to adopt any conventional wisdom of negativism toward President-elect Reagan. In the first place, they have no reason to believe that Mr. Reagan and Republican leaders in the Congress will not work to encourage the quality and productivity of higher learning. Second, Mr. Reagan has promised to address fundamental economic and political problems that have been at the root of problems faced by colleges and universities."

It is difficult to tell what sort of response the educational organizations were getting amongst Ronald Reagan's large and apparently disorganized transition staff. However, it soon became clear that, unlike Jimmy Carter, the president-elect personally was not really interested in education, scholarship or research — something that those who had studied Reagan's record as Governor of California from 1966 to 1974 already knew. (Apart from some well publicized clashes with the University of California administration during his first term, over student unrest, Governor Reagan's attitude to the state's colleges and universities was one of fairly benign neglect.)

Adding to the uncertainty about the Reagan administration's likely attitude to higher education was the fact that at the time of writing (Christmas) the president-elect still had not named a Secretary of Education — leaving the Education Department (ED) as the only cabinet-level federal agency without a registered head. Apparently he was finding it very difficult to persuade anyone suitable to take the job, which might only be temporary. For Reagan pledged during his election campaign that he would abolish ED, wh

support for such a tax break.

The Carter administration, along with almost all Washington's higher education lobbyists, vehemently opposed tuition tax credits, which they saw as inefficient, inflationary
and unfair (because middle and upper income families who need the least financial aid
would receive the greatest benefits.) Nevertheless Congress very nearly passed a bill introducing tuition tax credits three years ago; it failed only because the Senate and the
House of Representatives could not agree whether to include elementary and secondary
schools as well as colleges and universities.

schools as well as colleges and universities. The higher education associations, particularly the American Association of State Colleges and Universities, will lobby hard against tuition tax credits again this year, but with a much more conservative Congress and a Republican administration supporting the proposal, the odds must be against them. If tax credits are enacted, federal student loan and grant programmes, which have expanded greatly during the Carter presidency, will be an even more tempting target for Republican budget cutters.

# THE DEPARTMENT OF MATHEMATICAL SCIENCES

# COMPUTER SCIENCE

The Department of Mathematical Science seeks applications for a position to commence July 1, 1981, at a salary and rank commansurate with the appointae's qualifications. The appointee would be expected to participate in the development of the Department's computer science programmes. Evidence of research ability and exparience in the development of computer systems will be necessary.

Applications will be accepted until the position is tilled. Please send replies to: Dr. D.E. Ayra, Secretary of the University, Lakahead University, THUNDER BAY, Ontario, P7B 5E1

Lakehead \coprod University

# BOOKS.LIVRES

# Foreign ownership a red herring

by Errol Black

The Economy of Canada: Who Controls It?
By Jorge Niosi, translated by Panalopa
Williams with the collaboration of Hugh
Ballam, Black Rosa Books (Montraal, 1978),

In the 10 year period immediately pre-ceding the publication of this book, the major preoccupation of students of the Canadian economy, including social scien-tists, politicians and the general public, was the issue of forcing magnetish in the Conthe issue of foreign ownership in the Canadian economy.

This situation was reflected in a prolifera-This situation was reflected in a proliferation of studies documenting the extent of
foreign (in particular, American) ownership, analysing its implications and formulating proposals for reversing past
trends. Most of this work, especially the
parts of it that were popularized in the press
and absorbed into the rhetoric of politicians, nurtured the belief that repartiation
of the Canadian economy would result in a
quantum jump in our ability to solve
economic and social problems.
Unfortunately, while most of us were on
the foreign ownership bandwagon, some key

the foreign ownership bandwagon, some key aspects of the Canadian economy and society were either obscured or ignored, society were either obscured or ignored, e.g., that roughly 45 per cent of assets in the non-financial sectors of the economy were owned by individual Canadians, a further 18 per cent by governments; that virtually the entire financial sector was owned by individual. Canadian, correctations, with dividual Canadian corporations with dividual Canadian corporations with holdings in many sectors of the Canadian economy and abroad; that there were big Canadian capitalists; and that the particular patterns of ownership in the Canadian economy didn't happen by chance but were accommy dated and encouraged by the actions of Canadian governments and Canadian experience and Canadian capitalism cash canadian capitalism cash canadian capitalism cash c dian capitalists.

At the outset, the author states that his subject is large Canadian-owned corpora-

Prof. Black is with the Department of Economics at Brandon University.

tions, and his purpose is to use existing data sources — including some which have not been thoroughly analysed before — to assess the applicability of the three main theories of corporate control in the Canadian context and demonstrate the existence of a self-perpetuating bourgeoisie/ruling class in Canada.

Niosi defines control as ".... the ability to choose the board of directors (or a majority of its members) of a joint-stock company." (p. 12). This concept is, he stresses, to be distinguished from that of influence which involves "the ability to bring about changes in the long-term policy of a comchanges in the long-term pours of a control pany... without being in a position of control over that company." (p. 12). Armed with this definition, the author proceeds to evaluate the main theories of corporate control as they apply to the Canadian situation.

Chapter I focuses on the theory that capitalist economies are controlled by financial capital. This theory has two

variants.

The first version comes to us from Rudolph Hilferding and Lenin. It argues that linancial capital — in the form primarily of banks — gains control because of the strategic role it plays in money and capital markets. This role leads either to direct control of industrial and commercial capital through acquisition of voting stock and I.O.U.s, or to an amalgamation of financial and other forms of capital. This is the version which F. and L. Park argue, in their book, *Anatomy of Big Business*, fits the Canadian situation.

The second version of this theory,

developed to explain the American situa-tion, suggests that commercial banks gain tion, suggests that commercial banks gain control almost by accident rather than by design. The impetus for bank control has come "... from the accumulation of stocks in trust departments, especially pension-fund trusts." (p. 19). This accumulation forces the banks, as a matter of self interest, to expand their influence over and ultimately seek control of industrial and commercial

After a careful review of the main issues

raised by this theory, Niosi uses historical and contemporary data to demonstrate that chartered banks, trust companies, life insurance companies, investment companies and investment banks have not in the past, and do not now control industrial and commercial capital in Canada. Nor is there any evidence that such a development is immi-

In Chapter 2, Niosi turns his attention to the theory that, with the increasing disper-sal of common shares, control of large cor-porations has passed from shareholders to

porations has passed from shareholders the custodians of capital, namely, senior management and non-ownership directors.

After a careful discussion of the main arguments for and against this theory, Niosi draws on the data he has assembled to test its relevance for the Canadian economy.

The data base consists of detailed infor-

ne data dase consists of detailed information on 145 companies with minimum assets of \$100 million: "... \$1 independent companies, 55 subsidiaries of these independent companies, seven chartered banks ... and two subsidiaries of these chartered banks."

For the purpose of determining the extent For the purpose of determining the extent of managerial control, Niosi, following similar studies done in the United States, sets up a four-fold classification based on the voting-share holdings of individuals, families or groups of associates who are the major sharcholders: 80 per cent or more, semi-absolute or private; 50 to 80 per cent, majority; 20 to 50 per cent, minority; and 5 per cent or less, managerial or internal control

The distribution which results for the 136 companies Niosi classifies is as follows: semi-absolute, 9 per cent; majority, 21 per cent; minority, 38 per cent; and managerial or internal, 32 per cent. Moreover, the 44 companies which are internally controlled account for 57 per cent of the total assets in

the group.
Given these results, Niosi then poses two questions: first, was managerial control established in these companies as a result of share dispersal; and secondly, is there evidence of a trend which conforms to the stages of control conceived by Berle and Means? His answer to both of these ques-

Means? His answer to both of these ques-tions is — a qualified — no.

Finally, in Chapter 3 Niosi confronts the theory that major corporations, and therefore the economy, are controlled by an economic clite. Starting with the ideas of C. Wright Mills, Niosi progresses to an evalua-tion of the work done by John Porter and Wallace Clement, the main proponents of

Wallace Clement, the main proponents of this theory in Canada.

For Porter, the economic elite in Canada consists of the owners of large Canadian companies and their coterie of advisers— legal, financial, etc.—on boards of direc-tors. Clement, while he extends and enriches the work of Porter in many ways, retains this definition.

retains this definition.

Using data on the composition of the boards of directors of the 136 companies classified in Chapter 2, Niosi is able to demonstrate that lawyers and other experts recruited to boards of directors are there coloby in a consultative canacity and have no recruited to boards of directors are there solely in a consultative capacity and have no share in the control of the companies on whose boards they sit. By this process of exclusion he ends up with the owners, supported by senior managers with an important economic stake in the enterprise but no significant claim in its ownership, in control

of Canadian companies.

By the end of Chapter 3 Niosi's own views on who controls the Canadian-owned segment of the Canadian economy are ap-

segment of the Canadian economy are ap-parent. These ideas are brought together in Chapter 4 — the concluding chapter. He concludes that big Canadian com-panies are controlled by a bourgeoisie com-prised of (a) families who have maintained control of major companies for genera-tions, (b) individuals and (c) groups of associates. This bourgeoisie is concentrated in Montreal and Toronto and in the non-

industrial sectors of the economy.

This is an important and provocative book and should stimulate much additional book and should stimulate much additional research and debate on the nature of Canadian economy and society. There will be those who will, in an attempt to salvage the ideas which Niosi has called into question, seize on its limitations, for example, deficiencies in data which make his refutations of the other theories of control tentative rather than definitive. And there will be others who will attempt to extend Niosi's work to show that his bourgeoisie is indeed a ruling class in the sense that it dominates the political and cultural spheres of Canadian life.

All of this augurs well for the social

# **Censured Administrations**

The following university administrations are under CAUT censure:

Board of Governors
UNIVERSITY OF CALGARY (1979)
The third stage of censure was placed on the University in May, 1980.
President and Board of Regents
MEMORIAL UNIVERSITY OF NEWFOUNDLAND (1979)
The third stage of censure was placed on the University in May, 1980.
TECHNICAL UNIVERSITY OF NOVA SCOTIA (1980)
(formerly Nova Scotia Technical College)
The first stage of censure was placed on the University in May, 1980.

Note: 1. Under the first stage of censure faculty members are advised to inform themselves fully of the procedures which exist for the protection of academic freedom before accepting an appointment at the censured university. The censure is advertised regularly in the CAUT Bulletin.

2. Under the second stage of censure faculty members are advised to in-

form themselves fully of the procedures which exist for the protection of academic freedom before accepting an appointment at the censured university. The censure is advertised more widely in Canadian

and foreign faculty association and other publications.

3. Under the third stage of censure the CAUT Council recommends that members of faculty associations not accept appointments at the cen-

4. Because the CAUT does not recommend that faculty members decline appointments when a university is under the first or second stage of censure the CAUT Bulletin continues to carry advertisements for positions vacant at censured universities. Such advertisements are not carried in the Bulletin for universities under the third stage of censure.

Information about the events which led to censures may be obtained from:

The Executive Secretary
Canadian Association of University Teachers
75 Albert Street, Suite 1001 Ottawa, Ontario K1P 5E7

# Hope for restoring liberal education

by Michael D. Behiels

Liberal Education and the Modern University by Charles Wegener, The University of Chicago, Chicago: 1978.

Without reservation, this book is the best study to emerge on the subject of liberal education in a long while. It is, I feel, essential reading for anyone attempting to comprehend the obstacles confronting the reinstatement of a genuine liberal education in our modern multiversities.

To the author's credit he proposes an economically and politically viable 'program' based on what he defines as the essence — in a philosophical sense — of all liberal arts education. Consequently, his approach can be readily adjusted to the varying constraints and requirements of colleges and universities both in the United States and Canada.

What is becoming increasingly clear to a

what is decoming increasingly clear to a great many concerned educators is the growing crisis engulfing higher education in North America. Indeed, many Canadian and American educators agree that the essence of the crisis is the Descriptions dealing of the conversal and is the precipitous decline of the concept and practice of a liberal arts undergraduate

There are those like George Grant, however, who contend that because of the dominance of technology and technique and the concomitant ideology of liberalism of the ruling classes at the helm of the North American "state capitalist structure," the prospect of restoring a liberal arts education in the university curriculum is doomed to failure.

Charles Wegener, the Howard L. Willett Professor in the College at the University of

Chicago and chairman of the Committee on Ideas and Methods, argues that a proper understanding of the concept and practice of a liberal arts education, as well as a keen insight into the numerous obstacles preventions the reference of the method. ting its restoration within the modern university, will enable any dedicated group

university, will enable any dedicated group of serious educators to turn the tide. Readers must be forewarned. Liberal Education and the Modern University does not take the traditional approach, "here is the problem and here are the ready-made solutions." Rather, the author offers a "how-to-think-constructively-about book which strives "to rediscover and redefine a persistent problem in the interest of encouraging attempts at its solution" (p. vii). Weener says that the discussion and

couraging attempts at its solution. (p. vii).
Wegener says that the discussion and resolution of the problems of liberal education can only take place profitably if the true nature of the revolution which transformed American institutions of higher education in the last quarter of the nineteenth century is understood. The transformed and the properties of the contraction of the properties of the propertie nineteenth century is understood. The tra-ditional idea of a university, articulated so well by John Henry Newman in the 1850's, was radically redefined by Daniel Gilman of the Johns Hopkins University, Charles Eliot of Harvard, Nicholas Murray Butler of Columbia University and, most important-by, William Rainey Harper of the University of Chicago.

of Chicago.

The modern "university idea" entailed the placing of research and democracy at the centre of all university activity and programs. This redefinition of the university idea "remolded the actuality of an institution of learning and education; it gave new meaning to the "professoriate"; it removed the limitations on subjects and subject mathematical and the subject in the subject is a subject mathematical and subject mathematical subject mathemati ters which had characterized schools, col-leges, and universities; and, inevitably, it imposed new requirements, new activities,

Prof. Behiels is with the Department of History at Acadia University.

new options, and new problems upon students — that is, it effectively redefined teaching and learning" (p. 13). Secondly, American liberal democracy in

the post-bellum era had a profound impact on how modern American universities perceived their role toward the external world and their structuring of professional

education.

Liberal democracy required "not only Liberal democracy required "not only that the university was to be accessible to the qualified... but that its activities and their fruits should expand to enrich the lives of men by transforming the culture of the communities of which the university is a very to be a constant.

The universities also set out to take on the responsibility of all professional educa-tion by creating schools "not to train adequate practitioners replicating the existing professionals, but to engage in a continuing redefinition of the scientific base on which techniques and practice rest: they were to be places in which the profession was itself-critically examined and intellectually restructured" (p. 40). The impact of this change on the traditional liberal arts undergraduate curriculum was dramatic. A system of electives and preprofessional programs were introduced. These developments destroyed the integrity of the

developments destroyed the integrity of the old classical curriculum.

The author adopts an attack which is both refreshing and disconcerting. Rather than meeting the challenge head on, Wegener, adopts the Socratic approach. He involves the reader, through a process of in-duced reflective thought, in the definition of the problem and the working out of a generic solution. The restoration of liberal education in its generic sense entails "a radical transformation in our thinking, for radical transformation in our thinking, it of the intellectual world as constituted not in what we know or don't know, or in what we understand more or less well, but in what we do or do not do, or do more less-well or badly, that is, in activities in which we engage" (p.

A liberal arts education, then, is not one associated with certain subject matters, certain types of institutions, a specific curriculum. Most emphatically, it is not research or teaching geared to the solution of social or economic problems which ignore the nature of the intellectual enterprise being pursued. "One might," writes Wegener, "put the basic objective of liberal education very simply by saying that it is an attempt to create a sophisticated intellectual" (p. 94).

The challenge, then, of liberal education is to determine and establish the appropriate "intellectual circumstances under which it is maximally probable that the reflective moment of intellectual activity will serve the purpose of permanently A liberal arts education, then, is not one

reflective moment of intellectual activity will serve the purpose of permanently transforming the relationship of an individual mind to the intellectual world so that persons may become freely functioning participants in intellectual activity and autonomous members of the intellectual community" (p. 126). If this prescription is community" (p. 126). It this prescription is followed, the question of what courses constitute an appropriate liberal arts curriculum is settled. All its subjects and disciplines must provide students with stimulants to reflection, materials for reflection, and techniques for reflection. What is crucial, of course, is the process not

the content of the curriculum.

What is being taught and what is being What is being taught and what is being thought about must be one and the same subject matter. Liberal curricula — an institution can have more than one — must be reflective, habit-forming, systematic and complete. They must entail a structure of activities or disciplines "for ensuing that disciplinary questions and problems are systematically raised and discussed rather

than as a set of answers to the questions and resolutions of the problem" (p. 141).
The crucial element in Wegener's definition of liberal education is, of course, teaching. Teaching in a liberally educative curriculum is "a shared process of reflective thought" (p. 147).

He chooses as examples, two reflective men, John Dewey and René Descartes. Most readers will, no doubt, make a judgment as to whether or not they and their colleagues meet Wegener's criteria or should be included in his category of cast-off 'academic zombies.' His point that even the best students will find the transition to a "thinking" rather than a "learning" process difficult and frustrating is a pertinent one. While excellent at mastering subject one. While excellent at mastering subject matters, these students have not been made aware of the intellectual order which organizes the material.

The task for teachers is difficult but not impossible. A dedicated group of university teachers, armed with Wegener's reformulated conception of a liberal education and carefully constructed liberal curricula can teach students to think clearly, ask pertinent questions and write effectively. If properly implemented the teachers should also experience a learning process and its

Wegener makes it all seem so logical, so wegener makes it at seem so logical, so straightforward, in effect, too easy. Many educational reformers have tried his prescription, or a variant of it, and have failed. Some educators complain bitterly that liberal learning and the leadership it ostensibly is supposed to engender are despised and ridiculed as elitist and undemocratic. This raises the question as to

whether or not there exists within our modern universities obstacles even more

modern universities obstacles even more powerful and persuasive than simply their commitment to the expansion of knowledge through research and their democratic imperative to expand the intellectual community to the world at large.

In The Higher Learning in America (1918), Thorstein Veblen illustrated that American universities were the products of, and deeply embedded in, a competitive materialistic culture dominated by a "market" economy and an entrepreneurial ethos. The pursuit of knowledge by an elite community of scholars — what Veblen believed the university to be — was being destroyed by the businessmen and their profit and loss, scientific-management, corfit in the product of th fit and loss, scientific-management, cor-porate ethic which had come to dominate university governing boards and administrations

Many of the problems raised by Veblen, such as the blacklisting of professors, the lack of academic freedom and pitifully low salaries, have been overcome in the inthis reviewer that Veblen's critique remains valid, perhaps even more so today.

valid, perhaps even more so today. However, one should not despair. The proponents and practitioners of genuine liberal education have not acquiesced to the demand that they become unqualified legitimizers of the ideology of advanced industrial capitalism. The strength of Wegener's work is that it proposes strategy of reform for restoring liberal education which lies within the realm of possibility. In doing so, Wegener's proposals stand a good chance of gaining the attention of concerned educators and servattention of concerned educators and serv-ing as a catalyst of reform. Liberal Education and the Modern Unviersity, while dif-ficult to read because of its Socratic style of argument, provides an excellent understan-ding of the major challenge confronting higher education and "how" that challenge can be met. The stability and continuity of our civilization as we know it will depend, in large measure, on how well we as educators meet that challenge.

# caut acpu

# **Civil Liberties Defence Fund**

Individuals, local and provincial associations are invited to contribute to the CAUT Civil Liberties Defence Fund. The Fund has been established as a Charitable Trust for the following purposes:

- 1. To advance and assist in the attainment and delence of civil
- To support individuals and groups seeking to establish or protect their freedom in any field
  3. To promote public awareness es to the issues affecting civil liberties and freedom

A Board of five trustees, who are members of the Academic Freedom and Tenure Committee, administer the Fund under the terms of the Trust document and by-laws passed from time to time.

Contributions are tex-deductible and all contributions will be added to the principal of the Fund. Until the principal reaches \$100,000 disbursements may be made only from the earnings of the Fund.

To make contributions or for further information please write to:

The Executive Secretary
Canadian Association of University Teachers
75 Albert Street, Ottawa
KIP 5E7

# Concise guide to teaching evaluation

by Christopher K. Knapper

Evalueting University Teaching: A Review of Research, by Harry G. Murray. Toronto: Ontario Confederation of University Faculty Associations, 1980. Pp. 64.

In the early 1970s OCUFA commissioned Harry Murray, of the Psycholory Department at the University of Western Ontario, to conduct a review of research on the evaluation of university teaching in the face of expressed concern by many academics about the velidity of student ratings of instruction.

Student evaluations were being used increasingly as a source of data concerning teaching effectiveness. Not only were such ratings being published widely in the form of student anti-calendars, but the results from these assessments were given as evidence of satisfactory academic performance in merit, tenure and promotion

In 1973 CAUT issued guidelines on student evaluations. While encouraging their use as a source of valuable information on classroom performance for the individual teacher concerned, they cautioned that student ratings could be an unreliable basis for the decisions of tenure and promotion com-

The OCUFA Guide to Teaching Evaluation appeared the same year, and provided an important complement to the CAUT guidelines. Murray's short but careful review of the available research evidence provided an accurate summary of current findings on teacher rating forms, including their reliability, validity, and the various artifacts that might contaminate the ubi-

quitous student assessments.

Evaluating University Teaching is over twice as long as the earlier Guide and is written as a narrative, rather than an expanded annotated bibliography. Since Murray first reviewed the literature in this field, the use of student evaluations has become virtually entrenched in Canadian universities. Concerns about their appropriateness

virtually entremed in Canadian universities. Concerns about their appropriateness and validity, however, remain.

Murray begins by describing the purposes of evaluation and the different methods of assessing instruction that are available. There is a brief survey of current evaluation practices and faculty attitudes toward such procedures, although there is unfortunately no specific information about the situation in Canadian inctitution.

no specific information about the situation in Canadian institutions.

Subsequent chapters deal with the perenial questions of the reliability and validity of teacher rating forms, and discuss the relationship of ratings to independent measures of student learning. Murray's selection of relevant studies cannot be faulted, and he negotiates the jargon-ridden educational research in the field with admirable clarity and objectivity.

mirable clarity and objectivity.

Although the bulk of the work cited is American, due attention is paid to leading Canadian researchers, including the group of psychologists at Manitoba who have carried out extensive investigations of the "Dr. Fox" effect — the notion that a glib entertaining lecturer can produce spuriously high ratings of effectiveness. (Murray concludes, probably correctly, that the short-term charismatic influence measured in experimental settings would be unlikely to carry over to the real classroom, where

Christopher Knapper is Teaching Resaurce Person at the University of Waterlao and a member of the CAUT Teaching Effectiveness Cammittee. His most recent baak is "Evaluating Instructional Technalogy" (New Yark: Halsted Press). teaching must continue over a thirteenweek term.)

In the final section of the report, Murray distinguishes between the use of evaluations to provide data for the improvement of teaching and the use of assessment in personnel decisions, but he concedes that most instruments in use cannot perform both tasks equally well. He argues forcefully that teacher rating forms — preferably supported by other sources of evidence — can be used successfully to identify good and trachers, and that indeed "student ratings are the most defensible measure of teaching for use in administrative personnel decisions".

The limitations that Murray himself outlines, however, make salutary reading for promotion and tenure committees. In the first place, student rating forms provide information about only one component ouniversity teaching, classroom instruction, and ignore aspects of teaching that may be equally important, including the supervision of research, curriculum design, student

counselling, and so on.

Secondly, teacher ratings tend to focus
on the delivery of instruction, rather than
instructional content.

instructional content.

Thirdly, a variety of extraneous factors can affect ratings, including the type of form used, the method of instruction, the size of class, the type of course, and the motivation of students enrolled in the course (e.g. is the course required or an elective?).

since instructional evaluation affects faculty members' career prospects in a very direct way — and has potential implications for academic freedom — it is not surprising that both OCUPA and CAUT have concerned themselves with evaluation policies and practices. In 1977 the second CAUT monograph was devoted to this topic (If Teaching Is Important . . . The Evaluatian of Instruction in Higher Education).

In contrast to the original OCUFA Guide, the CAUT monograph took a much broader, approach to instructional evalua-

In contrast to the original OCUFA Guide, the CAUT monograph took a much broader approach to instructional evaluation. There were discussions of academic freedom, and how teaching relates to the goals of the university, as well as material on the evaluation of other academic functions (apart from classroom teaching), and what types of assessment can be used as alternatives to teacher rating forms.

Murray's latest review refers frequently to the CAUT monograph — often quite critically. For instance, he regards the famous call for a "moratorium" on the use of rating forms for administrative decision-making as naive, and argues strongly that such forms, when used properly, are the best available guide to classroom performance. At the same time, Murray's much expanded treatment of other types of teaching assessment (e.g. evaluation of course materials, classroom visits, etc.) provides a range of alternatives to the teacher rating form.

In this regard it is perhaps unfortunate that the most recent product of the CAUT Teaching Effectiveness Committee is not mentioned in the book. This is the "teaching dossier", which was described at length in the CAUT Bulletin of May 1980, and which has attracted widespread interest in Canada and abroad as a means for faculty to present the "best case" for their teaching, in which student opinions are but one element.

These small cavils aside, however, Murray's short monograph provides a valuable, handy and concise guide to the current state-of-the-art in teaching evaluation that should settle many a review committee argument about just what the research does and does not sav.

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# Prescriptions for improvement

by Richard Bellaire

Canadian Universities 1980 and Beyond. Peter M. Leslie, Study No. 3 — AUCC Policy Studies: Association of Universities and Colleges of Canada, Sept. 1980, Pp. 445.

Like a good medical check-up, Peter Leslie's study of the Canadian universities details the major problems with the health of higher education. And like a good doctor, he offers some prescriptions to improve the condition of the patient.

As the subtitle of the book indicates, Leslie is interested in three major aspects of universities — (1) the enrolment problem (2) the structural change and (3) the finan-

On the question of enrolment into the 1980's and 1990's, the author reviews the well-known and dramatic drop in the 18-24 year old sector of the population, the traditional drawing place of university students. Though Professor Leslie does criticize the generally applied methodology on participation rates, particularly in a time when the age composition of the university population may be changing, it seems unlikely that an increase in the participation rate will overcome the drop in enrolment due to the 'post-post-war baby boom.' On the structure and finance of the Cana-

On the structure and finance of the Canauniversity system, Leslie provides a very good overview of the methods by which each province handles the organization and funding of higher education. Two of his chapters end with extended and exhaustive reviews both of the governing structures of the provinces—granting committees or regional commissions— and the funding mechanics.

On funding leslie finds the provinces we

On funding Leslie finds the provinces using a variety of quasi-discretionary and quasi-historical methods for determining the total amount of money to be transferred to the university system and for determining how that money will be allocated among the existing universities in the province.

now that money will be allocated among the existing universities in the province.

In general, the provinces have adopted procedures tying the allocation to enrolment figures but with many dampening and retarding factors built into the formulae which tend to make the allocation dependent on historical breakdowns of student

population from the mid 1970's. One point Leslie does stress is that with declining enrolments across the board, these methods will not continue into the future as provinces become more concerned with the total money going to the university system.

Over the ten provincial systems stands the Federal government whose role in post-secondary education is as large as it is unclear. As Leslie writes, "... no general statement of the federal concern or purposes regarding education at any level has ever been made, perhaps because it would draw too much fire from the provinces".

We are left with the situation of the federal government paying from two thirds to one hundred percent of the costs of post-secondary education (including community colleges) without a policy relating to higher education, or to research or to manpower. The Federal government contributes very large sums of money to universities indirectly through the Federal-Provincial Fiscal Arrangements Act 1977 (some 3 billion dollars in 1920-81) and in times of multi-billion dollar federal deficits the federal government may be looking much more closely at this transfer in the future.

Leslie's prescriptions are more in the form of options to the universities, the provincial government and the federal government. He states that control for education must rest with the provinces but with the government having a role in a number of special areas such as interprovincial mobility, research, special programmes like bilingualism and student loans.

On the important question of funding, the author mentions a regression study done in Britain which tries to determine the relative costs of programs and departments which could lead to a much greater differentiation of fees based on the different costs.

Professor Leslie does not deal directly with the question of faculty size, faculty salaries, redundancy or exigency though he does mention the problem of aging in the faculty

Professor Leslie has provided us with a very useful report on the health of the patient; it is to be seen whether in the next 20 years Professor Leslie may have need to do an autopsy on the patient.

Richard Bellaire is a Professianal Officer with CAUT.

# ECONOMIC BENEFITS. AVANTAGES ECONOMIQUES

# You are not too young to start an RRSP

by David Balzarini

ost individuals realize that Canada and Quebec Pension Plan payments are deductible from income for tax purposes. Most individuals also realize that the same is true for registered pension plan contributions. Many individuals also realize that the same is true for voluntary contributions to a Registered Retirement Savings Plan (within certain limits).

The number of individuals who willize

Plan (within certain limits).

The number of individuals who utilize this latter provision, however, is not as large as one would expect and, of those who do, the majority tend to be from the older end of the age distribution. The reason for this is probably that older individuals have larger salaries, settled families, etc., making it easier to save some of their income. Their is a limit on the total amount which ear be contributed to pension plans and registered retirement savines plans, (i.e. the lesser of continued to pension pains and registered retirement savings plans, (i.e. the lesser of 20 per cent of salary and \$3,500). The amount which a typical older person, whose salary and pension contribution are higher, can contribute to an RRSP is not very large. A typical younger individual can contribute more to an RRSP because her or his smaller offers results in a lease contribute and more to an RRSP because her or his smaller salary results in a lower contribution to a registered pension fund leaving a larger portion of the \$3,500 limit available for RRSP contributions. Therefore, investing in an RRSP at an early age not only allows more years for investment but also provides the early years when the amount invested can be because.

years for investment but also provides the cearly years when the amount invested can be larger.

The typical young person is in a situation in which she or he has just recently started earning money, is trying to support a family, is wondering how to buy a house, and may even be re-paying loans incurred as a student. The possibility of having surplus money for investing in an RRSP is usually beyond contemplation. Certain income tax provisions and regulations, however, may alter the possibility of starting an RRSP under these conditions. Interest paid on money borrowed to invest in an RRSP is also deductible from income for tax purpose. In the opinion of this author, a person should start an RRSP now even if there seems to be no possibility of having surplus funds in her or his budget for the foreseeable future.

What is shown in the following is that if an RRSP is started now with borrowed money; there is virtually no net input for the first two years and then a slowly rising level of input for the next few years until the required steady-state level of investment is reached. A person cannot predict with certainty whether she or he will be able to afford to continue the RRSP, but since significant investment is not required until the third year, the decision can be made at that time. If the plan is started now, the individual may:

1. Be in a financial situation two or three

dividual may:

1. Be in a financial situation two or three years from now in which the investment required to continue the RRSP is within her

or his financial means or;

2. Still be in a financial situation which allows no possibility of saving.

Prof. Balzarini is with the Department of Physics at the University of British Colum-bia and Chairman of the CAUT Economic Benefits Committee.

If the first situation occurs, the individual continues the RRSP. Continuation of the RRSP and cashing it in after retirement when income will probably be much less results in less tax then if taxes had been paid results in less tax then if taxes had been paid on the income when it was received and the remainder had been invested in conven-tional channels. The individual will have made a good decision in starting the RRSP. If situation two occurs, the individual may If situation two occurs, the individual may terminate and cash the RRSP which results in tax having to be paid. However, the individual is virtually no worse off than if she or he had not begun the RRSP and actually will have earned a rate of return comparable to conventional investments.

As well as the two options discussed

above and assumed in the rest of the article, there are also intermediate positions. One is obviously to reduce the amount of money borrowed each year. Another one is to make a partial transfer to a new RRSP. In make a partial transfer to a new RRSP. In this case, some of the accumulated fund is transferred (tax free) to a new RRSP and then the original plan is collapsed. Tax is payed only on the partial withdrawal. The tables below are divided according to

effective marginal tax rates. The marginal effective marginal tax rates. The marginal tax rate which an individual pays depends on income, dependents, province of residence, etc. Since space prevents inclusion of tables for all marginal rates, only two selected rates which cover the range of rates applicable to most of the readership of rates applicable to host of the readersmip of this bulletin are shown. One of these rates will be used for discussion in the following. The reader may apply the principles to the other rates and interpolate or extrapolate to her or his own case

her or his own case. We will assume for discussion that an individual has a marginal tax rate of 43 per cent. At first glance this rate may seem large but, in fact, this rate would apply to someone earning \$27,000, supporting a nonworking spouse and two children, and living in a typical province. (Any individual estimating her or his tax rate should remember to include Federal and Provincial Laws and also the child tax cradit. If the tax remember to include Federal and Provinces taxes and also the child tax credit. If the tax tables were used, this is easy to do by simply adding \$100 to taxable income and determining the dollar increase in Federal Tax Payable and Provincial Tax Payable. The effect of the child tax credit must also be in-

cluded. The typical academic salary of an individual with an non-working spouse and two or three children is small enough that this child tax credit must be considered. If the child tax credit applies, the effect is to increase the marginal tax rate by an addi-tional 5 per cent. (Note: this article is based on the 1979 tax year. It is assumed that no significant changes occur for the 1980 tax

We will assume that this individual has no surplus funds to invest in an RRSP but is hopeful that she or he will have in a lew years. In the following analysis time is years. In the following analysis that measured in months and years; year one is the twelve months following the February 28 starting point. This date is chosen as a starting point because RRSP contributions made through February 28 are deductible for the contributions made.

made through February 28 are deductible for the previous taxation year.

On February 28, at the beginning of year one, the individual borrows \$2000 for investment in an RRSP. The loan payments are scheduled for \$400 principle repayment on each June 30 for five years (years 1, 2, 3, 4 and 5) and interest at an annual rate of 16% payable each month on the outstanding balance. The \$2000 is invested in an RRSP which yields 12.75% compounded monthly.

RRSP which yields 12.75% compounded monthly.

On each of March 31, April 30, and May 31, the individual must put in \$26.67 to cover interest payments. On June 30, the individual receives an income tax refund of \$860 which is used for a loan principle repayment of \$400 and the June interest payment of \$400 and the June interest payment of \$26.67 and the remainder is invested in a bank account. In these analyses, it has been assumed that the bank account. it has been assumed that the bank account pays an interest rate of 8% compounded monthly. Each month this account is drawn

monthly. Each month this account is drawn on to make the interest payment on the loan. As of December 31 of year 1, a total of \$234.67 in interest will have been paid on the loan which will produce an additional tax refund of \$100.91 on June 30 of year 2. On February 28 of year two, the individual borrows another \$2000 for investment in the RRSP with loan payments of \$400 on June 30 for five yeras (years 2, 3, 4, 5 and 6) and interest of 16%. The \$2000 is invested in an RRSP yielding 12.75% compounded monthly resulting in \$860 in tax refund due. We will assume that the \$860 and the \$100.91 are received on June 30 of

profiled inclination in 300 in 4860 in 4860 and the \$100.91 are received on June 30 of year two and applied to the loan repayments with the surplus invested in the bank account. During the second calendar year, a total interest of \$458.67 is paid on the loans yielding an additional \$197.23 in tax refund for year three.

The net input by the individual as of February 28 of year three, i.e., two years after commencing the program is only \$114.84. The same procedure is followed in each subsequent year if the individual is able to continue. Table I show the status as of February 28 at the end of each year. The year number is shown in column 1, the loan balance owing in column 2, the total The year number is shown in column 1, the total loan balance owing in column 2, the total interest paid on loans in column 3, the total value of RRSP in column 4, and the total net input in column 5. The other columns show information which is relevant if the interest of the column in the column

individual must terminate the plan.

Although the net input is very small for the first two years, the input begins to in-

### TABLE 1

Marginat	Tax Rate=43%	Loan Rate=16% and 5 Years			RRSP Rate=12.75% Bank Rate=8% Atter Tax Gain And		
Year End		Totat Interest Patd on Loans		Total Net Input	Betore Tax Gain	Ettective Excluding Additional Interest	
1	1600	277	2270	-202	974	-3 (-4%)	48 (60%)
2	2800	768	4848	115	2130	46 (26%)	158 (80%)
3	3600	1408	7774	898	3542	199 (26%)	390 (50%)
4	4000	2133	11095	2097	5306	535 (20%)	826 (31%)
5	4000	2880	14866	3676	7511	1118 (17%)	1541 (23%)
6	4000	3627	19147	5242	10226	1993 (16%)	2581 (21%)
7	4000	4373	24006	6807	13520	3197 (16%)	3991 (20%)

This table is for \$2000 borrowed and invested each year. The columns TOTAL INTEREST PAID ON LOANS, TOTAL RRSP VALUE and TOTAL NET INPUT refers to the

The net yearly input can be obtained by taking the difference between the TOTAL NET INPUT and the TOTAL NET INPUT figures for the preceding year. After 5 years the yearly net input is \$1565.58.

### TABLE 2

Marginal Tax Rate=33% Loan Rate=16% and 5 Years RRSP Rate=12.							ank Rate=8% Gain And	8%
Year End	Balance Owing on Loans	Total tnterest Paid on Loans	Total RRSP Value	Totat Net Input	Betore Tax Gain		ve Yleid Including Additional Interest	
1	1600	277	2270	9	739	-10 (-14%)	22 (29%)	ı
2	2800	768	4848	561	1638	38 (10%)	111 (27%)	ı
3	3600	1408	7774	1590	2788	223 (14%)	352 (20%)	
4	4000	2133	11095	3051	4280	619 (14%)	828 (18%)	
5	4000	2880	14866	4902	6211	1305 (14%)	1623 (17%)	ı
6	4000	3627	19147	6742	8651	2333 (14%)	2795 (16%)	
7	4000	4373	24006	8582	11670	3748 (14%)	4394 (16%)	۱

This table is for \$2000 borrowed and invested each year. The columns TOTAL INTEREST PAID ON LOANS, TOTAL RRSP VALUE and TOTAL NET INPUT refer to the mulative amounts.

The net yearly input can be obtained by taking the difference between the TOTAL NET INPUT and the TOTAL NET INPUT figures for the preceding year. After 5 years the yearly net input is \$1840.24.

crease later. If the individual cannot con-tinue as planned and must cash in and tertinue as planned and must cash in and terminate the plan, it is interesting to calculate
the gain or loss incurred. The net gain
before taxes is shown in column 6. This is
the gain after all loans are paid off and any
tax rebates due are received. This gain
before taxes 'figure is shown because it is
relevant if the plan is cashed during a year
in which income is zero or at least less than
normal. This would occur if the plan were
cashed after retirement or during a low paid
cebbaties! The amount of tax paid on the sabbatical. The amount of tax paid on the receipts would depend on the level of income. The reader may make this calcula-tion if desired.

tion if desired.

The net gain after taxes is calculated for the case of terminating and eashing in a RRSP during a year in which the level of income is normal. This is shown in columns 7 and 8. The after tax gain will depend on the timing of the cashing in of the RRSP. Column 7 shows the net after tax gain as if the plan were terminated, all loans were repaid, and all taxes and tax refunds were paid imand all taxes and tax returns were paid mediately. Column 8 shows the net after tax gain if the plan were cashed on March 1 with a portion of the taxes due withheld, all loans repaid, and the remainder invested at the bank rate until the following year when the remaining taxes are due. The figure in column 8 is approximate. It depends on the amount of tax withheld when the RRSP is

cashed. This amount depends on the total

casned. This amount depends on the total value of the RRSP.

It can be noted that the net gain compared with the total net input is comparable to what would have been received if the net input had been invested for the same periods in a conventional manner. periods in a conventional manner, i.e., a non-deductible for tax purposes invest-ment. Therefore, even if it is necessary to terminate the plan at some point, the individual is in no worse position than if she or he had invested the net input in a convenor he had invested the net input in a conven-tional investment. For example, if the plan were terminated at the end of year 5, the net gain of column 7 is equivalent to a conven-tional investment with a rate of return of 17.0% and the net gain of column 8 is equivalent to a rate of 23.0%. These effec-tive rates are printed in parenthesis follow-ing the dollar figures in columns 7 and 8. It should be realized that the large percentage fourse for the early verst are combined should be realized that the large percentage figures for the early years are combined with small inputs and small dollar amounts of gain. An RRSP should not be cashed in after two years just because the \$46 gain represents an effective yield of \$26\text{w}\$!

Table 2 shows the same data for the case

of a marginal tax rate of 33 per cent. It will be noted that a 33 per cent marginal tax rate produces a less favourable condition for starting an RRSP than does the 43 per cent rate, but even at this 33 per cent rate, it may be desirable to start a plan. In general, the

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higher the marginal tax rate the more favourable it will be to start an RRSP even if it is necessary to borrow money to do so.
If the plan is continued until retirement or a
low income sabbatical year the decision to
start the plan will have been a good one and even if it is necessary to stop the plan there

even if it is necessary to stop the plan there will have been no adverse effect.

It should be observed that the preceding may also apply to individuals who have the necessary surplus income to invest without borrowing but who have mortgage payments. In this case there may be an advantage to applying any surplus funds to the mortgage in order to reduce the payments and then borrowing money for the RRSP. Some individuals argue that the best thing to do with money is to pay off a best thing to do with money is to pay off a mortgage, although this could be affected greatly if mortgage interest payments are made tax deductible as was planned a year

ago.

The loan interest rate of 16 per cent and the RRSP rate of 12.75 per cent were chosen to reflect typical rates at the current time. Similar conclusions would be obtained for 13 per cent and 9.75 per cent, for example, or for other rates which have prevailed in recent years. It is possible to obtain an RRSP and a loan for which the rates are essentially indeed so that the different parts are seen that the different parts are that the different parts are seen that the parts are that the parts are that the parts are th rates are essentially indexed so that the dif-ference remains about the same.

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The Chief will be a full-fledged member of the Medical Advisory Board with full-voting privileges. He or she will be responsible for patient care and teaching as well as administration. Leence to practice in Ontario is necessary.

In addition to salary, we offer numerous fringe benefits, including four weeks holiday and one week educational leave with pay. Generous travel allowance, OHIP, Extended Health Care and Oental Care, Pension Benefits and Group Life Benefits are included.

Apply with detailed curriculum vitae and salary expectations to

"Search Committee" c/o Executive Director's Office Women's College Hospitat 76 Grenville Street Toronto, Ontario MSS 1B2

# **EMERGENCY PHYSICIANS** WANTED

Women's College Hospital, a teaching hospital affiliated with the University of Toronto, requires full-time Emergency Physicians, who wish to specialize in Emergency Medicine, to man the newly established Oepartment of Emergency Care.

In addition to salary, we offer numerous fringe benefits, including four weeks holiday and one week educational leave with pay. Generous travel allowance, OHIP, Extended Health Care and Oental Care, Pension Benefits and Group Life, etc., are available.

If interested, please send detailed curriculum vitae to:

"Search Committee"
c/o Executive Director's Office
Women's College Hospitat
76 Grenville Street
Toronto, Ontario
M5S 1B2

# UNIVERSITY OF BRITISH COLUMBIA

### Structural Steel Design

Applications are invited for a tenure-track position in the Department of Civil Engineering. The successful candidate will be expected to develop and teach graduate coursels in structural steal design, and to undertake research in this area. Well-equipped laboratory space is available, with jacks, loading frames, data acquisition systems; the computer facilities are second to none. Contects with local industry will be encouraged. An excellent opportunity exists for growth and leadership in this area.

The Civil Engineering Department currently hes a faculty of 26, there are about 63 graduate students and about 100 undergraduate students per year.

Salary and rank will depend on qualifications and experience. Write to: Dr. R.G. Cempanella, Head, Civil Englineering Department, University of British Columbia, 2324 Main Mall, Vancouver, B.C. Canada V6T 1W5.

#### **ADMINISTRATIVE POSITIONS**

ACADIA UNIVERSITY. Head. Geology Department. The Department of Geology, Acadia University, is seeking a Head beginning July 1, 1981. Preference will be given to applicants with experience and research interests in petroleum geology and related fields and/or energy resources. Rank and salary will be appropriate to qualifications. The successful candidate will assume leadership of an established, vigorous and growing department with five faculty members, and over 100 B.Sc. and M.Sc. candidates. Responsibilities include teaching at the undergraduate and graduate levels, and academic planning and development in the specialty area. A letter of application together with a curriculum vitae and names of three reterees should be sent before March 15, 1981 to Dr. Ernest Zinck, Dean ot Science, Acadia University, Wolfville, N.S. BOP 1XO.

LAURENTIAN UNIVERSITY. Director. School of Engineering. The successful applicant will coordinate and lead the school in all administrative and academic matters. Additionally, the candidate will carry out reaching and research in the mining programs of Laurentian are three years old. The first students graduated with a Bachelor of Engineering degree in 1979. The school has been well supported both inancially and professionally Bilingual applicants will be preferred. The mining and mineral processing degree programs of Laurentian are three years old. The first students graduated with a Bachelor of Engineering degree in 1979. The school has been well supported both inancially and professionally by the minerals industry, providing the school with a Bachelor of Engineering degree in 1979. The school has been well supported both inancially and professionally by the minerals industry, providing the school with a unique opportunity for developing a high level of professional excellence. Those in terested are encouraged to submit applications immediately, including detailed curriculum vitae and the names and addresses of three referees to: Dr. Norman H. Wade, Acting Director, School of Engineerin

Laurentian University, Sudbury, Ontario. P3E 206.
UNIVERSITY OF OTTAWA. Department of Ingulstics. The Cepartment is seeking a chairman. Composed of 15 full-time protessors and offering programs at the B.A., M.A. and Ph.O. levels, the Department has major interests in both theoretical- and applied linguistics. The candidate for the position should qualify for appointment at the associate or full professor rank, and should be fluent in English and French. The salary is negotiable, and will be commensurate with experience and achievement. The appointment is effective July 1, 1981 (or at a later date to be negotiated). Applications should be addressed to Dr. Marcel Hamelin, Cean, Faculty of Arts. University of Ottawa, Ottawa, Ontario, K1N 6NS.
UNIVERSITE d'OTTAWA. Cepartment de linguistique. Le Oépartement est à la recherche d'un directeur. Le département est composé d'une quinzaine de professeurs à temps complet et offre des

programmes au niveau du baccalauréat, de la maîtrise et du doctorat. Le département s'intèresse à la linguistique théorique ainsi qu'à la linguistique appliquée. Le candidat au poste devrait avoir les qualifications reau poste devrait avoir les qualifications re-quises pour une nomination au rang de pro-fesseurs à temps complet et offre des une très bonne connaissance du française et de l'anglais. Lentrée en fonction devra avoir lieu le 1er juillet 1981 (ou à une date utlèrieure à convenir). Le traitement est à discuter et sera fonction de l'expérience et des réalisations du candidat. Les demandes d'emploi devraient être envoyées à M. d'emploi devraient être envoyèes à M. Marcel Hamelin, doyen, Faculté des Arts, Université d'Ottawa, Ottawa, (Ontario), K1N

Université d'Ottawa, Ottawa, (Ontario), KTN 6N5.
MCGILL UNIVERSITY. Faculty of Medicine. Dean McGill University invites nominations and applications for the position of Dean of the Faculty of Medicine. The current Dean will assume the position of vice-principal academic at McGill commencing August 1, 1981 at which time the newly appointed Dean will assume responsibility. The Dean of Medicine should have an appropriate combination of scholarly, clinical, teaching and administrative experience and be able to work in both English and French. The Faculty includes schools of medicine, nursing, physical and occupational therapy, human communications and disorders and didates should be accompanied by a curriculum vitae, the names and addresses of three referees and sent before the deadline date of February 28, 1981 to: Principal O. L. Johnston, Chairman, Oeanship of Medicine Advisory Committee, McGill University, 845 Sherbrooke Street, West, Montreal, Quebec, H3A 275.

THE UNIVERSITY OF ALBERTA. Faculty of Business Administration and Commerce.

H3A 2T5.
THE UNIVERSITY OF ALBERTA. Faculty of Business Administration and Commerce. Department of Orgenizational Anelysis. Chairperson. The Department of Organizational Analysis is one of five in the Faculty of Business Administration and Commerce. The Oepartment has twelve full-time positions and has primarily responsibility with the Faculty for teaching and research within the organization behaviour, organization theory, personnel, and business policy areas. The Faculty currently offers programs leading to B. Com. and MBA degrees, and has proposed the establishment of a doctoral program. Candidates should possess a strong academic record in both teaching and research. It is preferred that their primary interest be in the business policy area, although other backgrounds will be considered. Rank and salary are negotlable. The University of Alberta offers an excellent package of fringe benefits. Send resume to: Dr. Roger S. Smith, Dean, Faculty of Business Administration and Commerce, The University of Alberta, Edmonton, Alberta, T6G 2G1, Canada. The University of Alberta, Edmonton, Alberta, T6G 2G1, Canada. The University of Alberta, Edmonton, Alberta, T6G 2G1, Canada. The University of Alberta, Edmonton, Alberta, T6G 2G1, Canada.

### ADMINISTRATIVE STUDIES

TRENT UNIVERSITY. Administrative and Policy Studies. Full time faculty position (subject to budgetary approval) in business

policy/business and society. Ph.D. or near completion required. Undergraduate teaching and research. Salary — open. Application, curriculum vitae and the names of three referees should be addressed to Protessor I. Chapman, Director, Administrative and Policy Studies, Trent University, Peterborough, Ontario, K9J 788. To commence July 1, 1981. Closing date when position is filled.

stilled.

YORK UNIVERSITY. Feculty of Administrative Studies. Positions open commencing July 1, 1981, subject to budget approval in the following areas. Accounting, Behavloural Science, Economics, Labor Relations, Finance, Information Systems, Management Science, Marketing, Policy Benvironment, Management Policy. Rank and salary are open. Successful candidate will be expected to be active in research and to teach in the Ph.D., Masters, and to teach in the Ph.D., Masters, and to teach in the Ph.D., Masters, and to track in the Ph.D., Masters, and to track in the Ph.D., Masters, and to teach in the Ph.D., Masters, and to teach in the Ph.D., Masters, and to teach in the Ph.D., Mosters, and to track the Ph.D., Masters, and to teach in the Ph.D., Mosters, and to track the Ph.D., Masters, and to teach in the Ph.D., Masters, and the Ph.D., M

submission — when positions are filled. BROCK UNIVERSITY. Administrative Studies. Applications are invited for teaching positions. Candidates should have competence in one or more of the following areas: Marketing, Management, Accounting, Organizational Behaviour. A Ph.D. in progress, or the equivalent is preferred. Salary and rank will be commensurate with qualifications and experience. An application, including a curriculum vitae and the names of three referees, should be submitted to: J. R. Hanrahan, Director, School of Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1.

#### **ANTHROPOLOGY**

UNIVERSITY OF VICTORIA. Department of Anthropology. The Department Invites applications for an appointment of a Visiting Lecturer from 1 September 1981 to 30 April 1982. Ph.D. preferred and applicants should be prepared to leach a second year course in cultural and social anthropology and courses in the ethnology of North America and the Contemporary Canadian Indian. Position availability subject to budgetary approval. Send applications with resume and names of three references to Chairman Department of Anthropology, University of Victoria, Box 1700, Victoria, B.C. VSW 2Y2. Closing date for receipt of applications is 1 March 1981. UNIVERSITY OF VICTORIA, Department of

## **ARCHITECTURE**

CARLETON UNIVERSITY. School of Architecture. Positions available (rank open) July 1, 1981. Candidates should have a B. Arch. and higher degree or equivalent; also teaching and professional work experience. Should be prepared to teach Design Studio and one or more of the following specializations: Theory and History of Environmental Design, Landscape Architecture; Building Science. Send C.V.'s and the names of three referees to: Professor M. H. Coote, Director, School of Architecture, Carleton University, Ottawa, Onfario K15 586. Closing date March 3, 1981. These positions are available subject to budgetary approval.

## ART HISTORY

CARLETON UNIVERSITY. Department of Art History. Applications are invited for a tenure track appointment in late 19th and 20th century art and criticism (European, Canadian and American). Position subject to budgetary approval. Rank and salary open. Teaching responsibilities will be primarily at the undergraduate level, and at the graduate level in 20th Century Canadian art. Oualifications required: Ph.D. preferred, teaching experience, evidence of scholarship, languages needed for specialised research. Effective date of appointment is July 1, 1981. Applications, including curriculum vitae and names of three references, should be forwarded to Dr. David Goodreau, Chalrman, Department of Art History, Carleton University, Ottawa, Ontario, K1\$ 586. Closing date for applications is March 3, 1981.

## BEHAVIORAL SCIENCE

UNIVERSITY OF TORONTO, Department of

Behevlourel Science. University Title: Associate Professor. Qualifications Required: Doctorate with extensive research experience in the sociology of aging, and social and behavioral aspects of health and health care. The candidate must be eligible for appointment in the graduate faculty Dutles: To pursue research in behavioral aspects of aging and health care. To least students and undergraduate medical students in behavioral science and community health, and to collaborate with the university's programme in Gerontology. Salary: Commensurate with experience and qualifications. Person to whom enquires should be sent: Dr. M. Kelher, Chairman, Department of Behavioral of Coronto, Ordonto, Ontario, MSS 1A8. Effective Date of Appointment; July 1, 1981. Closing Date: February 28, 1981.

### **BIOCHEMISTRY**

UNIVERSITY OF BRITISH COLUMBIA.
Department of Biochemistry. Professional
Assistant. A career opportunity is available
in the field of regulation of phospholipid
and ijpoprotein biosynthesis. Applicants
must have 2 years of postdoctoral experience in this or a closely related field,
with publications in significant journals. Experience in the primary culture of
hepatocytes would be highly destrable.
Salary will be commensurate with the
policies of the MRC. Submit corriculum
vitae, list of publications and the names of 3
referees to. Dr. Dennis E. Vance, Department of Biochemistry. The University of
British Columbia, Vancouver, B.C. V6T 1WS.

#### RIOLOGY

UNIVERSITY OF BRITISH COLUMBIA.
Department of Microbiology. Postdoctoral
Fellowship. Available Immediately.
Research is focused on the mechanisms of
antibiotic uptake in Gram negative bacteria
with specific reference to model membrane systems. Background in microbial

with specific therefore to induce in microbial membranes is desirable. Send resume and armse of 3 references to: Dr. R.E.W. Hancock, Department of Microbiology, University of British Columbia, Vancouver, B.C. Canada, V6T 1W5.
UNIVERSITY OF SASKATCHEWAN. Department of Microbiology, Tumor Biologist. Applications are invited for a position at the level of assistant professor/associate professor in either the Department of Microbiology or the Department of Biochemistry to be sponsored by a National Cancer institute of Canada development program for cancer research at the University of Saskatchewan. The program provides

Cancer institute of Canada development program for cancer research at the University of Saskatchewan. The program provides for salary support for up to 5 years and funds for research and equipment. The appointnee would be expected to work in collaboration with a multidisciplinary team whose research areas include tumor metastasis, membrane biochemistry, chemotherapy and tumor immunology. APh.D. with at least 2-3 years postdoctoral training is required. Applicants should send curriculum vitae, research interests, reprints and names of three references to Dr. S. Carlsen, Department of Microbiology, University of Saskatchewan, Saskaton, Sask

1981 or when position is filled.
UNIVERSITY OF SASKATCHEWAN. Agriculturel Microbiology. Applications are invited for the position of postdoctoral fellow or professional research associate fellow or professional research associate working on novel technology for the production of gasohol by fermentation. Familiarity with microbial genetics, enzymology and/or fermentation technology would be an asset. The position will be for up to 2 1/2 years at a salary of \$14,000 to \$15,000 depending on qualifications. Send a resume and names of three references to Dr. W.M. Ingledew, Department of Dairy and Food Science, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

University of Saskatchewan, Saskatoon, Saskatowan, S7N 0W0.

DALHOUS/E UNIVERSITY. Depertment of Blology. The Department has three positions available for appointment of Faculty at the rank of Assistant Professor or at a higher rank for very well qualified applicants. All three positions require proven ability in undergraduate teaching, in the supervision of graduate students end in research and are effective July 1, 1981. Two of the positions are in the tenure stream. The third will be for a limited term of three years to replace a Faculty member on leaved absence. Two of the positions are in the fields of Theoretical Ecology and Marine Blology. Applications are especially sought from individuals with interests in the hysiological ecology of invertebrates or lishes and with an aptitude and interest in the hology. The third position is in the field of microbiology, individuals with a strong the diversity and structure of hology. The third position is in the field of microbiology are encouraged to apply. Applications consisting of a curriculum vitae and at least three confidential letters of reference should be sent to Dr. B.K. Half, Chairman, Department of Biology, Dalhousle University, Halflax, Nova Social, from whom further information may be obtained. Applications close when the positions are filled.

UNIVERSITY OF SASKATCHEWAN. Department of Biology, Postdoctoral position.

UNIVERSITY OF SASKATCHEWAN. Department of Biology. Postdoctoral position available to investigate the use of liposomes for the uptake of inacromolecules and organelles into plant protoplasts. Candidate should have strong background in biochemistry and some knowledge of electron microscopy. The position is available immediately for a one year term (possibly renewable for a second year) at a salary of \$C 14,000.00. Interested candidates should send curriculum vitae and 2 letters of recommendation to Dr. L.C. Fowke, Department of Biology, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, \$7N 0W0. LINIVERSITY OF SASKATCHEWAN, Depart of Saskatchewan, Sask chewan, Canada, S7N 0W0.

## BOTANY

UNIVERSITY OF TORONTO. Department of Botany. Applications are invited for a tenure stream faculty position in the Department of Botany as a Flowering Plant Systematist and Vascular Plant Herbarium Curator. The successful candidate should have a Ph.D. successful candidate should have a Ph.D. and a significant research record, together with experience in the teaching of taxonomy, and as a curator of an hetbarium. The appointment will be at the Assistant Professor level, at a starting salary of not less than \$18,000 dependent upon experience. Further particulars can be obtained from Professor I.C. Hutchinson, Chairman, Department of Botany, University of Toronto, Ontario, MSS 141, Canada, to whom all applications and the names of three referees should be sent. Closing date is April 1, 1981. Position will be available effective July 1, 1981.

# BUSINESS ADMINISTRATION AND COMMERCE

THE UNIVERSITY OF REGINA. Faculty of Administration. Associate or Assistant Professor in Marketing. Preference will be given to Ph.D./D.B.A. with some business experience. Salary is competitive, depending on overall qualifications. Interested candidates please send C.V. and names of references to Dean Don E. Shaw, Faculty of Administration, University of Regina, Regina, Saskatchewan, 345 0A2. Effective date of appointment 1 July, 1981.
THE UNIVERSITY OF REGINA. Faculty of Administration. Finance and Accounting professor at level of Assistant or Associate. Preference to Ph.D./D.B.A. but will consider M.B.A. plus significant experience. Appointment may be tenure-track or term depending on qualifications. Please send C.V. to Dr. Don e. Shaw, Dearlitve, depending on qualifications. Please send C.V. to Dr. Don e. Shaw, Dear Faculty of Administration, University of Regina, Regina, Saskatchewan, S45 0A2. Ef-fective date of appointment is July 1, 1981. THE UNIVERSITY OF REGINA. Faculty of Administration. Accounting Professor at level of Associate or Assistant. Preference to Ph.D./D.B.A. but will consider

M.B.A./M.Sc. plus professional accounting designation. This is an opportunity for professors who would like to work in an open, interdisciplinary environment, with good opportunities for professional involvement interested candidates please send C.V. and names of references to Dean Don E. Shaw, Faculty of Administration, University of Regina, Repina, Saskatchewan, 548 0A2. Effective date of appointment 1 July, 1981.

Regina, Regina, Saskatchewan, S4SOA2, Fective date of appointment 1 July, 1981.

McMASTER UNIVERSITY. Faculty of Business. Applications are invited for the following areas: (i) Accounting, (ii) Business Polloy, (iii) Finance, (iv) Management Information Systems, (v) Marketing and International Business, (vi) Organizational Behaviour, (vii) Personnel and Industrial Relations, (viii) Production and/or Management Science. Rank depends on qualifications and experience; preferably at the Assistant or Associate Professor level. Visiting appointment is also possible. Pho. or D.B.A. degree is expected, preferably with teaching and research experience. Duties include research and teaching at both graduate and undergraduate levels. Applicants for Management Information Systems, Production and/or Management Science will be expected to contribute to the Ph.D. program in these areas. Applicants in Marketing will be expected to teach courses in Introductory Marketing, International Business will include courses in International Marketing and International Management. Applicants in the fields of Organizational Behaviour and Personnel and Industrial Relations with leaching proficiency in both areas will be given and Industrial Helations with leaching proti-ciency in both areas will be given preference. Salary will be commensurate with qualifications, teaching and practical experience. Appointment date is open, July 1, 1981 is preferred. Application date closes when position is filled. Applications should be sent to Dr. A.Z. Szendrovits, Dean, Facul-ty of Business. McMaster University, ty of Business, McMas Hamilton, Ontario, L8S 4M4

ly of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

ST. FRANCIS XAVIER UNIVERSITY. Businass Administration. Position: Undergraduate teaching and research. Teaching areas, Accounting, Finance, Introduction to Business, Organizational Behaviour, and Policy, Qualifications. Adoctoral degree is preferred, or M.B.A. with relevant experience. Rank: Dependent on pullifications and experience. Salary: Competitive. Appointment: August 1, 1981. Application: Dr. Claude P. Lanfranconi, Chairman, Department of Business Administration, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 100.
DALHOUSIE UNIVERSITY. School of Business Administration, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 100.
DALHOUSIE UNIVERSITY. School of Business Administration. Two appointments in Finance for September, 1981. Applications are Invited from those Interest of teaching finance at the undergraduate and graduate (MBA) level. Candidates with Ph.D. or Ph.D. in progress (A.B.D.) preferred. Teaching and strong research interest desired. Fank of appointment will be at the assistant/associate professor level and salary will depend on candidate's qualifications. Applicants with master's and professional dualification will be considered for

assistant/associate professor level and salary will depend on candidate's qualifications. Applicants with master's and professional qualification will be considered for three year contractual appointment. Please forward resumes to Gordon S. Roberts. Canada, 83H 4Hs. Canada, 83H

WILFRID LAURIER UNIVERSITY. School of Business. Applications are invited for teaching positions in the areas of: Accoun-ting, Finance, Introductory Business and Marketing for the 1981-82 teaching year. Oualifications: Ph.D. or Ph.D. candidates. Duties: include graduate and/or undergraduate teaching. Applications will be accepted until positions are filled, and are subject to budget approval. Send applications to: Dr. T.F. Cawsey, Ph.D., Associate Dean of Business, School of Business & Economics, Wilfrid Laurier University, Waterloo, Ontario, Canada, N2L 3CS.

Waterioo, Ontario, Canada, N21 3C5.
ALGOMA UNIVERSITY CDLLEGE. Depertment of Commerce, Applications are invited for one faculty position from those with teaching and research interests in accounting. The qualifications requested include aninimum of M.B.A. and/or professional certification plus practical experience and/or successful teaching period. The appointment would be effective July 1, 1981. Rank open, satary commensurate with qualifications and experience (floor 1990-81 floations will be accepted until the position is filled Applications, official transcripts and curriculum vitae should be accompanied by the names of three referees and should be forwarded to Dr. Robert G. Ewing, Dean, Algoma University College, Sault Ste. Marie, Dntario. P6A 264.

Algoma University College, Sault Ste. Marie, Dintario. Péb 2G4.

CDLLEGE OF CAPE BRETON. Commerce.
Department of Management and Administretton. Two positions starting January and/or July 1981. Applicants should have minimum M.B.A., M.P.A. or equivalent. Duties include teaching and research in one or more of the following areas (a) Drganizational Behaviour, (b) Industrial Pelations, (c) Quantitative Methods and (d) Statistics. Positions area the Assistant or Associate level. Applications should be sent to: Chairman, Department of Management and Administration, College of Cape Breton, P.D. Box 5300, Sydney, Nova Scotia, BTP 6L2. Effective July 1, 1981. Closing date when positions filled. DALHOUSE UNIVERSITY. School of Business Administration. One appointment in Personnel and one appointment in Personnel and one appointment in OB/OT. Applications are invited from those with Ph.D. or Ph.D. in progress (A.B.D.) preferred. Rank open. Salary will depend on the candidate's qualifications. Please forward resumes to Dr. Ronald G. Storey, School of Business Administration, Dalhousie University, Halifax, Nova Scotia, B3H 4H8, (902) 424-7084.

# CHEMISTRY

CHEMISTRY

SAINT MARY'S UNIVERSITY. Department of Chemistry, Assistant Professorship in Biochem Istry or Drganic Chemistry (probationary appointment); effective September 1, 1981. Post-doctoral experience desirable. Minimum salary (1980-81) \$19,908. Applicants should have a keen Interest in teaching and be able to develop a research program in an area of Biochemistry or Organic Chemistry. Applicants should submit a curriculum vitae, an outline of research interests, a statement of educational philosophy, and should arrange for three letters of recommendation to be sent to Dr. K. Vaughan, Chairperson, Department of Chemistry, Soild State Physics University, Halitax, Nova Scotia B3H 3C3. UNIVERSITY OF GUELPH. Department of Chemistry, Soild State Physics and/or Laboratory Computers and their application, to work on energy related problems. Curriculum vitae and letters of reference to: Dr. W.R. Fawcett, Department of Chemistry University of Guelph, Guelph, Ontarlo, N1G 2W1. Canada. UNIVERSITY OF SASKATCHEWAN. Department of Chemistry and Chemicel Engineering, Applications are invited from qualified candidates for appointments as Postdocraf Feliows and Research Associates, in the following fields of chemistry and chemical engineering; Theory of conformational changes and chemical reactions, energy hypersurfaces, quantum chemistry of biomolecules, photochemistry, and spectroscopy, organometallic chemistry of photochemistry, photophysics and spectroscopy, organometallic chemistry of photochemistry, photophysics and spectroscopy, organometallic chemistry, chemical reactions generated by ultrasound, dynamics of 1 sat reactions using ultrasonic techniques, corrosion engineering, catalysis, production of fliquid and gaseous hydrocarbons from coal biomass. SAINT MARY'S UNIVERSITY. Department

These positions are tenable initially for one year, renewable, at rates up to the maximum allowed by the NSERC grant regulations. Send curriculum vitae, transcripts and letters from three referees to the undersigned from whom further particulars may be obtained. Professor A.R. Knight, Head, Department of Chemistry and Chemical Engineering, University of Saskatchewan, Saskatcowan, Saskatchewan, S7N 0WO. Canada. Telephone: (306) 343-2933.

UNIVERSITY DF DTTAWA. Department of Chemistry. The Department is seeking applicants for two billingual (French-English) tenure-track positions in chemistry commencing in July or September 1981. One appointment will be at the Associate Professor level; the fields of interest are open. The successful candidates are expected to develop significant research programs and contribute to the Department's teaching commitment. One temporary position for the year 1981-82 is also available. The positions require the ability to lecture in French-Candidates should send a curriculum vitae and arrange for three letters of recommendation to be sent to: Dr. T. Durst, Chairman, Chemistry Department, University of Ottawa, 365 Nicholas Street, Dttawa, Dntario, K1N 984. UNIVERSITY DF DTTAWA. Department of

KIN 984.

UNIVERSITY OF ALBERTA. Department of Chemistry. Applications are invited for a continuing Research Associate position in Bloanalytical Chemistry. The applicant must have a Ph.D. degree and published research experience in the application of high field NMR to studies of peptides, proteins and cellular systems. Evidence of successful postdoctoral experience and supervisory experience with technicians is required. The initial salary will be at the rate of \$16,000 a year. Completed applications with a list of publications and two letters of recommendation must be received by February 28, 1981. Respond to: Professor D.L. Rabenstein, Department of Chemistry, University of Alberta, Edmonton, Alberta, Canada, 16G 262.

UNIVERSITY DF TORONTO. Department of Chemistry, Postdoctoral Research Position, Applications are invited from qualified candicates for one year appointments as Postdoctoral Research Fellows in any area of chemistry. Stipends will be at NSERC rates and will be determined by qualifications and experience. Please send curriculum vitae, transcripts, and letters from three reterees to the understgned, from whom further particulars may be obtained. Professor K. Yates, Chaltman, Department of Chemistry, University of Toronto, Toronto, Ontario, Canada, MSS 1A1.

UNIVERSITY OF TORDNTO. Department of Chemistry. A position is available for a research associate to investigate the electrical, electrochemical, and photochemical properties of sputtered films. Previous experience in physical electrochemistry and solid state physics required. Minimum salary: \$18,500. Apply to: Dr. M.J. Dignam, Department of Chemistry, University of Toronto, Toronto, Dntario, Canada, MSS 141. UNIVERSITY OF TORDNTO, Department of

Department of Chemistry, University of National Toronto, Toronto, Dirario, Canada, MSS 1A1.

UNIVERSITY OF PRINCE EDWARD ISLAND. Department of Chemistry. The Department, subject to final budgetary approval, offers the following position: Assistant Professor for a two-yeart erm (may lead to a tenure-track position). Applicants are expected to hold a Ph.D., preferably with specialization in Inorganic Chemistry. Teaching duties will include laboratory and lecture assignments in general chemistry inorganic chemistry and physical chemistry. A research program in the field of specialization is expected. Duties would commence July 1, 1981. Salary minimum of the assistant professor level is \$22,580. Applications should be sent to Dr. Leon-Loucks, Chemistry Department, University of Prince Edward Island, Charlottetown, P.E.I., CIA 45.

BISHOP'S UNIVERSITY. Physical Chemistry. Applications are invited for a full-time one-year position to replace a faculty member on sababilical leave for 1981-82. The successful candidate will teach physical chemistry at the undergraduate level. The appointment, University or Assistant Professor (Floor — \$25,0967) or Assistant Professor (Floor — \$20,967) or Assistant Professor (Floor —

#### CHILD CARE

UNIVERSITY OF VICTORIA. School of Child UNIVERSITY OF VICTORIA. School of Child Care. Applications are invited for a regular appointment in the School of Child Care at the University of Victoria. Training and experience in neonatal assessment, child development or Infant Intervention programs would be an advantage. Academic rank is dependent upon qualifications and experience. Send applications to: Dr. R.V. Ferguson, Director, School of Child Care, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2.

#### **CLOTHING & TEXTILES**

CLOTHING & TEXTILES

UNIVERSITY DF ALBERTA Division of Clothing and Textiles. Applications are invited for a position at the rank of Assistant professor, effective July 1, 1981. Position is a half-time tenure track position which may be supplemented by half-time sessional appointment. Responsibilities include teaching undergraduate courses in introductory design, home design and textile design. Candidate will be expected to develop a program of research or creative activity. Applicants should possess at least a master's degree and preferably a Ph.D. A background in home economics is desirable. The university is an equal opportunity employer. Salary is dependent upon qualifications and type of appointment. Applications and transcripts, supported by curriculum vitae and names of three referees should be sent before March 15, 1981, to: Dr. Betty Crown, Chairperson, Clothing and Textiles Division, Faculty of Home Economics, The University of Alberta, Edmonton, Alberta, 15G 2N1.

#### COMMUNICATION

SIMON FRASER UNIVERSITY. Department of Communication. Faculty of Interdisciplinary Studies. The Department of Communication expects to make a permanent appointment in the area of communication policy/political economy of communication in 1981. Final budgetary authorization of the position is pending. The Department has a broad, interdisciplinary undergraduate program leading to the M.A. The faculty is multi-disciplinary and apresent consists of some thirden full-time members. Oualifications: Ph.D. or equivalent in a social science disciplinary and at present consists of some thirden full-time members. Oualifications: Ph.D. or equivalent in a social science disciplinary and at present consists of some thirden full-time members. Oualifications: Ph.D. equivalent in a social science disciplinary with demonstrated research interests in the area of communications. Preference will be given to candidates who are Canadian communication policy and institutions. Description of the following courses presently offered by the Department: explorations in mass communications, political economy of international communication, telecommunication networks, political economy of international communication, telecommunication regulation in North America. Normal teaching load is four courses per year. Date: Commencing September 1, 1981. Rank and Salary: Assistant Professor. Present targe: \$22,017 to 334,202 annually (annual increase due July 1, 1981). Applications: Applications will be accepted until February 28, 1981. Send curriculum vitae and the names and addresses of at least three referes to: Dr. William Leiss, Professor and Chairman, Department of Communication, Gancia Research Methods, Rank: Assistant or Associale Professor and Salary and Salary and Canadian citizen or landed immigrant. Professor of the professor sylvalications: Ph.D. Research experience and Scholerly publication. Preference given a Canadian citizen or landed immigrant. Professor Sylvalications: Applications: Applications and professor sylvalications and profes SIMON FRASER UNIVERSITY, Department

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CONCORDIA UNIVERSITY. Department of COmmunication Studies. Academic Faculty Position. Area: Media Management, Rank Assistant or Associate Professor (subject to budgetary approval). Qualifications: Ph.D. Substantial experience in professional media production and managment as well as scholarly interests in a particular area such as ethics, legal aspects, policy economics, etc. Preference given a Canadian citizen or landed immigrant. Principal Responsibilities: To conduct courses at the undergraduate and graduate levels in areas indicated above. Salary: 1979.80 Filors: Assistant Professor \$21,435. Associate Professor \$27,222. Appointment Beginning: Academic year 1981-82 (subject to budgelary approval). Closing date for applications: April 1, 1981. Send letter of lowest and curriculum vitae to: Personnel Committee, Department of Communication Studies. Concordia University, 7141 Sherbrooke Street West, Montreal, Ouebec, H48 1R6.

## COMPUTER SCIENCE

UNIVERSITY OF SASKATCHEWAN, Depart-UNIVERSITY OF SASKATCHEWAN. Depen-ment of Computational Science. Applica-tions are invited for a new tenure-track faculty position at the Assistant Professor level (commencing July 1, 1931). Applicants should have a Ph.D. in Computer Science (or should be nearing competition of this degree). Candidates from all areas of Comfor should be nearing completion of this degree). Candidates from all areas of Computer Science will be considered. Applicants specializing in software engineering, computer graphics, hardware systems, programming languages or database systems are especially encouraged to apply. Responsibilities will include teaching at the undergraduate and graduate levels and research. Salary will be in the Assistant Professor range (currently \$21,120 to \$27,140) depending on qualifications and experience. Please direct inquiries and applications to: Dr. JE. Cooke, Head, Department of Computational Science. University of Saskatchewan, Saskatoon, Saskatohewan, Sr.Y. 0 W0, Canadon, Saskaton, Saskaton, Saskatohewan, Sr.Y. 0 W0, Canadon, Saskaton, Saskaton, Saskaton, Saskatohewan, Sr.Y. 0 W0, Canadon, Saskaton, Saskato

Vancouver, B.C., V81 IVS. Applications should include a CV- and names of three referees.

YORK UNIVERSITY. Department of Computer Science. Applications are invited for several academic tenure track and contractually limited appointments at the Assistant Professor and Associate Professor levis (subject to final budgetary approaches) and the Assistant Professor and Associate Professor levis (subject to final budgetary approaches) and the Assistant Professor levis (subject to final budgetary approaches) and the Assistant Professor levis (subject to final budgetary approaches) and the Assistant Professor levis (subject to final budgetary approaches) and the Assistant Professor levis (subject to final budgetary approaches or more of the following areas: data base management systems, programming in anguages, software engineering, computer graphics or minis and micros. Duties will include teaching, research and participating in the life of the department. Salary is negotiable. Faculty have access to a National Advanced Systems AS/6, a DECsystem-10, a VAX 11-780, and a variety of microcomputers. York University is located in the north-west quadrant of Metropolitan Toronto, an area with one of the highest concentration of computers in Canada. York is also within easy reach of excellent cultural and recreational facilities. To apply, send your curriculum witae and three references, by March 31, 1931 to Professor J.R. McBride, Chairman, Department of Computer Science, York University, 4700 Keele Street, Downsview, Ontario, Canada, NUNIVERSITY DF TDRONTO. Department of Computer Science, York University, 4700 Keele Street, Downsview, Ontario, Canada, Nuniversity Science, Senior Visiting

M3J 1P3.
UNIVERSITY DF TORONTO. Department of Computer Sclence. Senior Visiting Research Associates. Applications are Invited from qualified candidates for one year visiting appointments commencing July-September 1981 in all areas of computer science. Stipend negotiable, depending on experience. Candidates should hold a Ph.D. deseare in computer science. 81 dossess. degree in computer science, and possess sound research experience in their area of

specialty. These appointments are intended for individuals who will be on sebbatical or research leaves from their permanent positions. Candidates should submit their curriculum vitae and names of three referees no later than February 28 to: Professor A.B. Borodin, Chairman, Department of Computer Science, University of Toronto, Toronto, Ontario MSS 147, Canada. Note: Canadian citizens and landed immigrants are especially invited to apply.

UNIVERSITY OF TORONTO. Department of Computer Science, Postocotrol Research

UNIVERSITY OF TORONTO. Department of Computer Sclence. Postdoctorál Research Postlons. Applicetions are Invited from qualilled candidates for one or two year ap-pointments commencing July-September, 1981 as Postdoctorál Research Fellows in all areas of computer sclence. Sitpendi \$12,900 to \$14,100, depending on qualifica-tions (subject to revision in 1981). Cati puter science. Send curriculum vitae, transcripts and three letters of reference no later than February 28 to: Professor A.B. Borodin, Chairman, Department of Com-

later than February 28 to: Professor A.B. Borodin, Chairman, Department of Computer Science, University of Toronto, Toronto, Ontario, MSS 1A7, Canada. Note: Canadian citizens and landed immigrants are especially invited to apply.

UNIVERSITY OF VICTORIA. Department of Computer Science. Applications and nominations are invited for a special, senior position at the rank of Professor, in an expanding Computer Science department, which currently consists of one Professor, four Associate Professors, and live Assistant Professors (all with Ph.D. degrees in Computer Science.) The main research interests of the department are software and scientific computation, and faculty members have access to two IBM 4341's, a VAX 11-780, a PDP 11/44 running UNIX, and a variety of microcomputers. We are seeking an Individual with proven leadership areas: software engineering, programming languages, distributed computing, or data bases. The appointment will be as a Professor with tenure, with duffes to commence in 1981. Victoria is the capital city of Briffsh Columbia, and it is noted for its mild climate and excellent recreational facilities. Opporfunities exist locally for collaboration with professionals in several government climate and excellent recreational facilities. Opporfunities exist locally for collaboration with professionals in several government laboratories and computing installations. Preference will be given to Canadian citizens and landed immigrants, but foreign epplicants are also encouraged to send their resumé and list of references, by March 31, 1981, to: The Chairman, Department of Computer Science, University of Victoria, P.O. Box 1700, Victoria, B.C. Canada, VBW Y2.

ONTARIO INSTITUTE FOR STUDIES IN EDUCATION. Computer Applications in

Canada, VBW 2Y2.

CANADA ON TARIO INSTITUTE FOR STUDIES IN EDUCATION. Computer Applications in Education. The Ontario Institute for Studies in Education invites applications for a one-year temporary appointment from July 1, 1981 in the Department of Measurement, Evaluation and Computer Applications. Duties include teaching masters level courses in computer assisted instruction and instructional programming. Required qualifications are a PhD. degree, graduate teaching experience, and refereed-journal publications in the areas of computer science and computer applications in education. Salary and rank will be commensurate with qualifications and experience. Applications should include a full current with the computer of the computer science of the computer science in the computer of the computer science of the computer science in the computer of MECA, O.I.S.E., 252 Bloor Street West, Toronto, Ontario, MSS 196 McGILL UNIVERSITY, School of Computer Science invites applications for two openings, one a tenure line Assistant Protessorship and the other, a Visiting Appointment. A Ph.D. or equivalent is required. All specializations in computer science are of Interest but preference will be given to candidates with equivalent is required. All specializations in computer science are of interest but preference will be given to candidates with reference will be given to candidates with established records in programming languages, software systems, operating systems, and data base design. Responsibilities include research and teaching at the graduate end undergraduate level. Salary negotiable. Current minimum starting salary \$24,150. Beginning September 1981. Candidates should write to: Professor M.M. Newborn, Director, School of Computer Science, McGill University, Burnside Hall, 805 Sherbrooke Street Wesf, Montreal, Ouebec, H3A 2K6, Canada.
UNIVERSITY OF OTTAWA. Computer

UNIVERSITY OF OTTAWA. Computer Science Department. The Department seeking applicants to refure-track positions. A Ph.D. in Computer Science for equivalent). Is required preferably with specialization in one or more of the follow-

ing areas: software engineering, operating systems, computer graphics, theoretical computer science, artificial intelligence and database systems. Responsibilities will include teaching at the undergraduate and graduate levels, research, and administrative activities. Billingualism (French and English) would be an asset. Applications will be received until the positions are filled. To apply, send curriculum vitae, and names of three references to Dr. Tuncer I. Oren, Chairman, Computer Science Department, University of Ottawa, Onterio, K1N 984.

ment, University of Ottawa, Chrence, Kirk 984.

BROCK UNIVERSITY. Computer Science. Applications are invited for a tenure track position at a rank up to that of Full Processor, depending on qualifications. A suitabily qualified appointee may be eligible for the (three year rotating) chairmanship of the Department. For the more senior ranks a Ph.D., preferably in Computer Science, or equivalent industrial and/or commercial experience is required; for the junior ranks an applicant having a M.Sc. may be considered. Responsibilities will be primarily teaching at the undergraduate level and conducting research. Preference will be given to candidates who have specialized in one or more of the following areas: Database Management, Data Communications, Real Time Systems, Language Processors, Software Engineering, Computer Architecture. Applications, fincluding a curriculum vitae an names of three references should be submitted as sono

cessors, Software Engineering, Computer Architecture, Applications, Including a curriculum vitae and names of three references, should be submitted, as soon as possible to Dr. P.A.V. Thomas, Chairman, Department of Computer Science and Information Processing, Brock University, St. Catharines, Ontario L2S 3A1.
CARLETON UNIVERSITY. Department of Systems Engineering and Computing Science. The Department has openings for preliminary, term, and visiting appointments at the assistant and associate proteins of the season of the season

Engineering and Computing Science, Carleton University, Ottawa, Ontario, K15 586.

UNIVERSITY OF NEW BRUNSWICK. Computer Science. Assistant Prolessor tenure-tracky. Ph.D. in Computer Science desirable, various areas — operating systems, software engineering, digital networks, systems design, etc. Teaching at the undergraduate and graduate levels and collaborative research. Salary commensurate with qualifications and experience. Apply to: Dr. W.D. Wasson, Director, School of Computer Science, University of New Brunswick, Fredericton, New Brunswick, Endericton, New Brunswick, Fredericton, New Brunswick, Endericton, New Brunswick, Fredericton, New Brunswick, Endericton, New Brunswick, East Sala, Starting January 1 or July 1, 1981. Deadline — when position filled.

ROYAL MILITARY COLLEGE OF CANADA. Computer Science. The College has one tenure track position available at the Assistant or Associate Protessor level. The appointment will depend on qualifications and experience. Candidates will hold a Ph.D. in Computer Science or a closely related discipline, and will have a publication record in one or more of the following areas: programming languages and compilers, operaling systems, digital communications and computer networks, real lime digital computer propers of the propers of the control of the propers of the control of the propers of the control of the propers of the propers of the control of the propers of the control of the propers of Address applications, including durriculum vilae, names of three referees and salary expectations to: Dr. R. Benesch, ADP Director, Royal Military College of Canada, Kingston, Oniario, KTL 2W3. Appointment date open. Deadline — when position is filled.
UNIVERSITY OF LETHERIDGE. Computer

Science. Department of Mathematical Sciences. Rank: One position at the Assistant Professor level. Qualifications: Ph.D. at or near competion. Duties: Teaching undergraduate courses and research. Salary: (1980-81 schedule) Assistant Freessor — \$22,004-30,794. Applications: Applicat lessor — \$22,004-\$30,794. Applications: Applications including a curriculum vifae, transcripts and three letters of reference should be sent to: The Chairman Department of Mathematical Sciences, The University of Lethbridge, 4401 University Drive. Lethbridge, Alberta, Titk 3M4. Effective Date: Tenure track position. Probationary appointment tor one year beginning July 1, 1981. Closing Date: When position is filled.

#### DANCE

CONCORDIA UNIVERSITY. Modern Dance CONCORDIA UNIVERSITY. Modern Dance. Part-lime positions of technique (with leanings toward Hawkins or Cunningham), of creative process, of choreography, of dance History (general and/or Modern Dance). For September 1981. French and English an advantage. Applications from January 1st, 1981. Deadline May 31st 1981. Applications to Elizabeth Langley, Concordia University. Performing Arts, 1455 de Maisonneuve Blvd. West, Montreal, Ouebec, H3G 1M8.

#### DENTISTRY

UNIVERSITY OF SASKATCHEWAN. Dentistry. Full-time faculty positions available in the Department of Social and Preven-tative Dentistry, Qualifications: A D.D.S. or D.M.D. degree plus post-graduate qualifica-D.M.D. degree plus post-graduate qualifications in community dentistry at the
master's level. Duties include teaching at
the undergraduate level in subject areas of
community dentistry, epidemiology, and
preventalive dentistry. An Interest or experience in programs related to the handicapped would be prelerred. Rank and
salary are commensurate with experience
and qualifications. Reply to Dean E.R. Ambrose, College of Dentistry, University of
Saskatchewan, Saskatoon, Saskatchewan,
S7N 0W0, Canada.

## **ECONOMICS**

SAINT MARY'S UNIVERSITY. Department of Economics. The Department of Economics which has eight fulf-time members has an opening for a full-time faculty position, and possibly an additional one-year position. Ph.D. preferred with teaching experience and publications. All economic fields will be considered but preference will be given to candidates with background in Labor Relations, Public Finance, and/or Regional Economics. Salary and rank are negotiable. Up-to-date curriculum vitae plus then ames or letters of recommendation of at least three referees should be sent to: The Chairman, Department of Economics, Saint Mary's University, Hailiax, Nova Scotia, B3H 3C3 or telephone: (902) 422-7331, extension 356. UNIVERSITY OF VICTORIA. Depertment of Economics. Applications are invited for a full Professor position effective July 1, 1981, from candidates with a distinguished research record in one or more of the following fields: Environmental/Natural Resource Economics, Economic Development and International Trade (with specific interest in the Pacific Rim area), and Policy Analysis/Operations Research/Management Sclence. Major responsibilifies involve teaching of graduate courses and supervision of graduate students' research. Please send applications to: Dr. L. Laudadlo, Chairman, Department of Economics, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. Closing date for applications to: Dr. L. Laudadlo, Chairman, Department of Economics, University of Victoria, B.C. V8W 2Y2. Closing date for applications is March 1, 1981. UNIVERSITY OF VICTORIA. Depertment of Economics. Applications are invited for a Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. Closing date for applications is March 1, 1981. UNIVERSITY OF VICTORIA. Department of Economics. Applications are invited for a Control of the proper search applica UNIVERSITY OF VICTORIA. Department of

Economics. Applications are invited for a Visiting Assistant Professor or Visiting Lec-turer position in Commerce. The successful

candidate will be required to teach courses in Accounting and in Organizational Behavlour, during the academic year 1981-82. Please send applications to: Dr. Laudadlo, Chairman, Department of Economics, University of Victoria, P.O. Box 1700, Victoria, B.C., V&W 2Y2. Closing date for applications is March 1, 1981.

BROCK UNIVERSITY. Department of Economics. Applications are invited for one, possibly two, tenure stream appointments and one temporary position, to teach undergraduate theory and one other area of specialization, beginning July 1, 1981. All subject to budgeterd. Appointments are sopen, as is the field of specialization. Preference will be given to applicants with commitment for research as well as teaching. Salardes are competitive at airanks. Applications, including curriculum vitae and names of referees, should be sent to Chairman, Recruitment Committee, Department of Economics, Brock University, St. Catharines, Onfario, L2S 3A1. Applications should be enceived by February 28, 1981. BROCK UNIVERSITY. Department of

MOUNT SAINT VINCENT UNIVERSITY Depertment of Economics. The Department invites applications for a full-time position teaching undergraduate courses in the areas of public finance, regional economics areas of public (finance, regional economics and Introductory economics. Outlilications: doctorate and teaching experience preferred. Pank and salary in accordance with qualifications and experience. The position will commence July, 1981. Send curriculum vidae and the names of three referees to: Dr. Susan Clark, Dean, Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6. B3M 2J6.

CONCORDIA UNIVERSITY. Department of CONCORDIA UNIVERSITY. Department of Economics. Required economist for a senior level position in the Department of Economics. Suitable candidate will also serve as the Director of the Institute of Ap-piled Economics Research. Candidates with strong publication record and experience in verious areas of applied economics research are invited to contact Professor B.S. Sahni, Chairman, Department of, Economics, Concordia University, Montreal, Ouebec, 614 879-5823.

verious areas of applied economics research are invited to contact Professor B.S. Sahni, Chairman, Department of Economics, Concordia University, Montreal, Ouebec, (514) 879-5823.
THEUNIVERSITY OF LETHBRIDGE. Depertment of Economics. Rank: One position at the Assistant Professor level. Qualifications: Ph.D. or near completion. Preferred rields are monetary economics and public illnances but ofther areas will be considered. Dutles: Teaching at the undergraduate level and research. Salary: 1980-81 schedular Assistant Professor: \$22,004.507,794. Applications: Applications including frequency and research. Salary: 1980-81 schedular Assistant Professor: \$22,004.507,794. Applications: Applications including frequency and professor: \$22,004.507,794. Applications: Applications: Including frequency applications: Applications including frequency of the professor: \$22,004.507,794. Applications: Applications from the Chairman, Department of Economics, The University of Lethbridge, Alberta, T1K 3MA. Effective Date: Tenure track position, Probaldinary appointment for one year beginning 1981 07. Closing Date: When position filled. ST. FRANCIS XAVIER UNIVERSITY. Department of Economics and Economics Ph.D. and experience in university teaching. Dutles: Teaching undergraduate courses in three of the Iollowing areas: principles, macroeconomics, econometrics, operations research and resource economics. Anna Economics and Politacions are invited for full-time faculty positions. Doctorate or near completion required. Undergraduate consistant professor and an experience. Applications and experience. Applications and experience. Applications and experience. Applications and research in Theory, Quantillative methods, other fields open. Salary and rank negotiable in accordance with qualifications and experience. Applications and three referees should be addressed to Professor M.J. Boots, Acting Chairman, Department of Economics, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 100. Trent University, Peterborough, Ontario, K9,

University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. UNIVERSITY OF SASKATCHEWAN. Depart-

Saskatchewan, S7N 0WO.

UNIVERSITY OF SASKATCHEWAN. Department of Economics and Pollitical Science. A tenurable position in economics at the assistant professor rank to teach resource economics and the teach of the sast translation of the sast tr

budgetary approval.

CONCORDIA UNIVERSITY. Department of Economics. Positions open — One tenure track and two limited terms, subject to budgetary approval. Possibly one appointment effective January 1881; others June 1981. Strong candidates in all fields are encuraged to apply. Department is particularly interested in attracting candidates in extracting candidates in attracting candidates in the strong of the second control of the secon

## **EDUCATION**

ST. FRANCIS XAVIER UNIVERSITY. Education Department. One full-time position in reading and learning disabilities. Doctoral degree, with a concentration in reading, clinical practice and teaching experience. Responsibilities include teaching B.Ed. (secondary), masters, and In-service courses and supervision of student teaching. Dependent upon qualifications and experience — salary. Send curriculum witae and the names of three referees to Dr. Teresa Macisaac, Chairman, Education Department, Box 16, St. Francis Xavier University, Antigonish, N.S. 82G 1CO. Efective Date: September 1, 1981. Applications will be accepted until the position is filled.

tions will be accepted until the position is tilled.
UNIVERSITY OF VICTORIA. Faculty of Education Position: Regular appointment in Educational Psychology at the rank of Assistant or Associate Professor. Oualifications: Doctoral degree with emphasis in learning and developmental psychology; research and publication in these areas; public school experience; Canadian status. Dutles: To teach courses in Child Development. Salary: Dependent upon qualifications and experience. Apply to: Send full curriculum vitae and the names of three referees to Dr. R.A. Ruth, Chalman, Department of Psychological Foundations, Faculty of Education, University of Victoria, P.O. Box 1700, Victoria, B.C. VBW 272. Effective: July 1, 1981. Closing Date: March 30, 1981. UNIVERSITE LAVAL, Faculté des sclences de l'éducation un poste de professeur en développement cognitif, application des connaissances dans le domaine de l'éducation et un autre poste de professeur en développement du lengage et troubles du langage, application des connaissances

dans le domaine de l'éducation. Fonctions: Formation d'enseignants et d'intervenants dans le contexte scolaire. Enseignement aux ler, 2e et 3e cycles. Encadrement et supervision d'étudiants. Recherche. Participation d'étudiants. Recherche. Participation d'étudiants. Recherche. Participation de la commandation de la

undergraduate level in the language arts or reading subjects to prospective elementary/secondary teachers. The incumbent will be expected to participate in program development and in the supervision of student practica activities. Salary offered: Salary negotiable according to qualifications and experience. Person to whom applications should be addressed: Dean G.E. Richert, Faculty of Education, University of Regina, Regina, Saskatchewan, S4S OAZ. Effective date of appointment: July 1, 1981. Appointments may be on a term basis depending on budgetary constraints. Closing date for receipt of applications: When position is filled.

depending on budgetary constraints. Closing date for receipt of applications: When DST and the process of the p

injeg, Manlioba, RST 2N2. phone (20a) 474-9021. UNIVERSITY OF NEW BRUNSWICK. Faculty of Education. Native Indian Students' Program. Up to three laculty members are required at the rank of Assistant, Associate or Full Professor for the Indian Students Program, a campus and field based project designed to provide a four-year B.Ed. (Elementary) degree for a group of native Indian students. Successful applicants will be responsible for teaching introductory courses in at least two of the following areas: educational foundations, geography. social studies, language arts, reading. The initial appointments will be for the period of July 1, 1981 to June 30, 1982 and will be subject to consideration for renewal for one additional year. A completed graduate degree is required. Public school teaching, superience in working with native people is desirable. Salaries and benefits will be in accordance with regular U.N.B. scales and plans. These positions are subject to budgetary approval. Please apply to Dradran Smail, Chairman, Curriculum and Instruction Division, Faculty of Education, N.B. E3B 6ES, submitting curriculum and and names of three references.

ATLANTIC INSTITUTE OF EDUCATION. Education Invites applications for the position of Research Associate (assistant/associate professor level). Major responsibilities will be concerned with planning and implement

ting an expanded role for the Institute in the area of Educational Leadershlp. During the past four years the Institute has conducted a highly successful Workshop Program in Educational Leadership for senior administrators and school board members. The successful candidate will possess a doctorate in an appropriate specialization, directly related experience, and a commitment to teaching, research and publication. Curriculum vitae and the names of three referees should be sent to Dr. Andrew S. Hughes, Assistant Director, Atlantic Institute of Education, 5244 South Street, Halifax, Nova Scotia, B3J 1A4, before March 10, 1981.

suture of Education, 5244 South Street, Hallifax, Nova Scotia, B3J 144, before March 10, 1981.

ATLANTIC INSTITUTE OF EDUCATION. Education. The Atlantic institute of Education invites applications for the position of Research Associate (assistant professor level) in the area of multicultural education. The successful candidate will work closely with members of the teaching profession in planning and implementing an in-service training program. Applicants must have a successful teaching background and, preferably, a doctorate in an appropriate specialization. This position is contingent upon budgetary approval with the initial appointment being for one year. Curriculum vitae and the names of three referees should be sent to. Dr. Andrew S. Hughes, Assistant Director, Atlantic Institute of Education, 5244 South Street, Halliax, Nova Scotia, B3J 144, before March 10, 1981.

UNIVERSITY OF SASKATCHEWAN. College of Education. Department for the Education of Exceptional Children, Suents of the Education of Exceptional Children, College of Education, University of Saskatchewan, Canada, S7N OWO. To apply: Applications together with a curriculum vitae and the names of three referees should be address-soluted to the David Illerbrun, Head, Department for the Education of Exceptional Children, College of Education of Exceptional Children, College o

Canada, STN OWO. To apply: Applications together with a curriculum vitae and the names of three referees should be addressed to: Dr. David Illerbrun, Head, Department for the Education of Exceptional Children College of Education, University of Saskatchewan, Saskatoon, Saskatchewan, STO, ONO. Applications will be accepted until the position is filled.

CONCORDIA UNIVERSITY. Department of Education. The Department of Education at Concordia University — Montréal has openings for sessional lecturers for graduate and undergraduate courses in the Special Summer Sessions. Teaching Interests should be in the following areas and time periods. For evening courses May 11—June 10: Education in Ouébec, Adult Education in Canada, Instructional Systems Analysis; For evening courses May 11—June 10: Education in Ouébec, Adult Education in Canada, Instructional Systems Analysis; For evening courses May 11—July 13: Children's Behaviour Problems, Small Computer Systems in Education and Training, Education and Training, Education and Camilla, Management of Learning Resources, Human Resources to the Philosophy of Education, Minority and Immigrant Status in Learning, Education Simulation and Gamiling, Management of Learning Resources, Human Resources of the Control of Education and Training, For day courses uty 2—August 14: Psychology of Education Swith curriculum vitae, course of Interest, and the names of three refereers should be accessed to Dr. Richard F. Schmid, Department of Learning Resources and Longuette Systems in Computer Systems in Control of Education Swith curriculum vitae, course of University, 1455 Maisonneure Blvd. West, Montreal, P.O. HORNING P.

## **ENGINEERING**

ROYAL MILITARY COLLEGE OF CANADA Department of Engineering Management.
Opening at Lecturer/Assistant Professor Opening at Lecturer/Assistant Professor level to teach in the French language starting 1 July, 1981. Qualifications: strong interest in teaching topics such as operations research, production/operations management, engineering economy, human lactors, and reliability engineering undergraduate and graduate level. Research interest in at least one of these areas. Ph.D. preferred, but candidates at the Master's level with good potential for studies leading to a Ph.D. will be seriously considered. Oualifications for registration es a Professional Engineer are desirable. Candidate must have knowledge of both official languages. This position is offered to both

male and female applicants. Salary in range to \$30,800 (under review). Applications to Dr. A.K.S. Jardine, Head, Department of Engineering Management, Royal Millary College, Kingston, K7L 2W3. ROYAL MilltraRY COLLEGE OF CANADA. Département de génie et gestion. Proesseur adjoint ou chargé de cours pour enseigner en français commençant le premier juillet 1981. On cherche un candidat intéressé à enseigner certaines sujets par il les recherches opérationnelles, la gestion des opérations et de la production. Réconomie et le génie, les facteurs humains et les automatiques de la recherche dans l'une des spécialités à la recherche dans l'une des spécialités et la recherche dans l'une des spécialités et la recherche dans l'une des spécialités et la recherche dans l'une des spécialités en minées cicandidat devrait etre interesse à la recher-che dans l'une des spécialités normées ci-haut. Le doctorat est préféré mais les can-didats au niveau de la maitrise et Intéressés à compléter des études de troisième cycle seront considérés sérieusement. L'éligibilité aux associations profes-sionelles du génie est d'avantage. La con-naissance des deux langues officielles est nalssance des deux langues officielles est requise. Cette position est ouverte aux hommes et aux l'emmes. La rémunération dépend de l'expérience jusqu'à un maximum de \$30,800 (non confine). Les applications accompagnées d'un curriculum-vitae devraient être soumises au Dr. A.K.S. Jardne, Directeur, Département de génie et gestion, Royal Military College, Kingston, Ontario, KTZ LWS.

Öntario, K7Ľ 2W3.

DALHOUSIE UNIVERSITY. Engineering.
Dalhousie University offers the first two years of undergraduate studies in engineering, and is associated with the Technical University of Nova Social for the upper undergraduate years and graduate studies. Dalhousie expects to make a tenure track appointment in the area of Engineering Design and Graphics, effective July 1, 1981. Applicants should be a specialist in either engineering design or computer graphics. Applicants should be a specialist in either engineering design or computer graphics. Responsibilities will include first and second year undergraduate teaching (at Dalhousie), upper undergraduate or graduate leaching (at TUNS), research or development in the area of specialty, and participation in the administrative activities of this Department. The Ph.D. degree (or equivalent) and eligibility for membership in the Association of Professional Engineers of Nova Scotla are exoected. Appointment the Association of Professional Engineers of Nova Scotla are expected. Appointment at the level of either Assistant Professor or Associate Professor is possible. The likely term of the initial appointment is three years. Letters of application should be addressed to: Professor D.M. Lewls, Chairman, Department of Engineering, Dathousie University, Halifax, Nova Scotla, 33H 3J5.

## **ENGINEERING CHEMICAL**

UNIVERSITY OF SASKATCHEWAN, Depart UNIVERSITY OF SASKATCHEWAN. Department of Chemistry and Chemical Engineering. Applications are invited from qualifications are invited from qualifications are invited from qualifications. The continuation of the continuation o plexes and high pressure chemistry, laser photochemistry, photophysics and spectroscopy, organometallic chemistry, organic reaction mechanisms, electron spin resonance of solid state defects and organic radicals, spin Hamiltonian theory, chemical reactions generated by utitation of the property of the sound, dynamics of fast reactions using ultrasonic techniques, corrosion engineering, catalysis, production of liquid and gaseous hydrocarbons from coal blomass. These positions are tenable initially for one year, renewable, at rates up to the maximum allowed by the NSERC grant regulations. Send curriculum vitae, transcripts and letters from three referees to the undersigned, from whom further particulars may be obtained. Professor A.R. Knight, Head, Department of Chemistry and Chemical Engineering, University of Saskatchewan, Saskatchewan, STN 0WO. Canada Telephone: (306) 343-2933.

## **ENGINEERING CIVIL**

UNIVERSITY OF BRITISH COLUMBIA. Department of Civil Engineering. Applications are invited for a tenure-track position in the Department of Civil Engineering. The successful candidate will be expected to develop and teach graduate course(s) in structural steel design, and to undertake

research in this area. Well-equipped laboratory space is available, with jacks, loading frames, data acquisition systems; the computer facilities are second to none. Contacts with local industry will be encouraged. An excellent opportunity exists for growth and leadership in this area. The Clivil Engineering Department currently has a faculty of 26, there are about 63 graduate students and about 100 undergraduate students and about 100 undergraduate students per year. Salery and rank will depend on qualifications and experience. Write to: Dr. R.G. Campanella, Head, Civil Engineering Department, University of British Columbla, 2324 Main Mali, Vancouver, 8.C. Canada, V6T 1W5.

#### **ENGINEERING ELECTRICAL**

CARLETON UNIVERSITY. Department of Electronics. The Department invites ap-plications for a Faculty position, at Assi-tant or Associate Professor level depending plications for a raculty position, at Assistant or Associate Professor level depending upon qualifications and experience. The position involves undergraduate teaching, and graduate supervision and research, in Communications Electronics, Digital Integrated Circuits Technology or some combination of those areas. The candidate should possess a Ph.D. in Electrical Engineering, Research experience is desirable. The date of applications is March 3, 1981. This position is advertised subject to budgetary approval. Applicants should send curriculum vilae, with three references, to the Chalfman, Department of Electronics, Carleton University, Ottawa, Ontario, K15-365.

Department of Electronics, Carleton University, Ottawa, Ontario, K15-586.
UNIVERSITY OF SASKATCHEWAN. Deperment of Electrical Engineering. A tenurable position is available, subject to financial provision, for an active researcher able to present graduate and undergraduate classes. The applicant should have a Ph.D.; Industrial experience would be an important asset. The applicant should have a Ph.D.; Industrial experience would be an important asset. The applicant will be at a level appropriate to experience and qualifications within the Assistant Professor range. The subject areas of interest to the Department are. Microprocessor system applications in electronic instrumentation and power, Power electronics, Communication techniques, Midarch 6, 190 entitle, 190

Maisonneüve Blvd. West, Montreal, Ouebec, H3G 1MB.
McMASTER UNIVERSITY. Department of Electricel and Computer Engineering. One fenutable position is open at the Assistant Professor level as of January 1, 1931 or as soon as possible thereafter. Candidates must have a strong interest by the case of Communications Systems. The successful applicant will be expected to join the Communications Research ted to join the Communications Research and addition, it is anticipated that a faculty position will be available at the Assistant Professor level as of July 1, 1981. For this position, preference will be given to candidates with strong research expertise and cord in the hardware's oftware aspects of the professor and addressed to Dr. DP. Taylor, Chalman, Department of Electrical and Computer Engineering, McMaster of Inversity, Hamilton, Ontarlo, Canada, ESS 4L7.

# **ENGINEERING MECHANICAL**

McGILL UNIVERSITY. Department of Mechanical Engineering, McGill University, end the Applied Physics Division of the Pulpent Paper Research Institute jointly announce a new opening for an Availlary Protessorship at the level of a normal Senior Assistant/Junior Associate Professorship at the level of a normal Senior Assistant/Junior Associate Professorship at the level of a normal Senior Assistant/Junior Associate Professorship at the Ited of Availary Professors's main duties will be to develop a program in the Ited of Mechanical Engineering (e.g. in solid mechanics) which will have applications in the pulp end paper industry, he is expected to supervise graduate students and teach at least one course in the area of his specializedion. It is expected that applicants for this position will have a Ph.D. in Mechanical Engineering or Engineering Physics. Some experimental background in applied mechanics and industrial experience would be decided assets. Please send applications and names of three referees to: Professor M.P. Paidoussis, Chairman, Department of Mechanical Engineering, McGill University, 817 Sherbrooke St. W. Montreal, Ouebec, Canada, H3A 2K6.

## **ENGINEERING SURVEYING**

UNIVERSITY OF NEW BRUNSWICK.
Department of Surveying Engineering. Applications are invited for one tenure-track faculty position in the Department of Surveying Engineering. Responsibilities: To teach at the undergraduate and graduate level and to develop a research programme in one or more surveying engineering fields. Qualifications: Ph.D. or equivalent. Salary. Negotiable Effective Date: July 1, 1981. Applications should be sent to Professor A.C. Hamilton, Chairman, Department of Surveying Engineering, University of New 8runswick, P.O. 8ox 4400, Fredericton, N.B. E38 5A3. E38 5A3.

#### **ENGLISH**

TRENT UNIVERSITY. Department of English Literature. Applications are invited for the positions of instructors in English literature for the coming Spring and Summer sessions in the tollowing course: English Canadian Prose (in Peterborough July 6th to Aug. 18th), American Renaissance (of-Campus location in Oshawa, Juy 6th to Aug. 18th), American (of Campus location in Oshawa, Juy 6th to Aug. 18th), American (of Campus Campus Campus Campus Spring 18th), American Spring Spring

1981. UNIVERSITY OF TORONTO. Department of English. Applications are invited for electroners associate professor (budget permitting). Qualifications must include publications of high quality and an established competence to leach graduate courses in the history of English criticism. Strength in other areas is

leach graduate courses in the history of English criticism. Strength in other areas is desirable. The appointment would begin July, 1981, or, under special circumstances, 1 July, 1982. Salary will depend upon qualifications: the floor for this rank is now \$23,100. This appointment could also be arranged as a visting associate professorship for 1981-82. Applications, with vitae and names of referees, should be sent to Denton Fox, Chairman, Department of English, University of Toronto, Toronto, Ontario, MSS 142. Applications received after March 5 may be too late to be considered. LAURENTIAN UNIVERSITY. Department of English, Laurentian University, will make an appointment in the rank of assistant professor, budgetary considerations permitting. Open to both men and women, this position is sessional and for the 1981—1982 year only, beginning September 1, 1981. Ph.D. preferred or possible Master Fine Arts with substantial qualification in Canadian literature would be an asset. Courses to be taught would be commensurate with qualifications and experience; present scale for rank \$21,404—\$31,328. CV and names of three telerees should be sent to Professor S.G. Mullins, Chairman, Oepartment of English, Laurentian University, Sudbury, Ontarlo, P3E 208.

P3E 2C6.
LAURENTIAN UNIVERSITY. Department of English. Department of English, Laurentian

University seeks an associate professor. This position is open to both men and women and Is a tenue-track position, beginning September 1, 1981. Must have a Ph.D. and strong publication record, with specialization in modern and contemporary literature (a secondary qualification in Romantic or Victorian would be an asset). Candidate would be expected to teach at both undergraduate and graduate levels. Salary will be commensurate with qualifications and experience; present scale for rank ranges from \$26,724 to \$38,004. OV and names of three referees should be sent of Professor S.G. Aullian. Or Alaman Department of English. Assistant Professorship in Canadian Literature, with preference given candidates with special interests in Canadian drama. Ph.O. essential, active research and teaching experience desirable. Teach undergraduate and, on occasion, graduate courses. Salary depending on qualifications and experience. 1980.81 Floor \$21,120. Applications to: Robert L. Calder, Head, Department of English, University of Saskatchewan, Saskaton, Saskatchewan, STN OVVO. Position for July 1, 1981. Ocadline. March 16, 1981. DALHOUSIE UNIVERSITY. Department of English expects to make three appointments from July 1, 1981. DALHOUSIE UNIVERSITY. Department of the glish. The Department of English expects to make three appointments from July 1, 1981. The Department of English expects to make three appointments from July 1, 1981. The Department of English expects to make three appointments from July 1, 1981. The Department of English expects to make three appointments from July 1, 1981. The Department of English expects to make three appointments in the level of professor — Applicants should have a special interest in Renalsance non-dramatic literature. The salary range (under negotiation) is at present between \$17,750 and \$26,450. 3. A tenure-track appointment at the level of assistant professor — Applicants should have a special interest in the level of assistant professor of the professor of the professor of the professor of th

### ENTOMOLOGY

UNIVERSITY OF MANITOBA. Depertment of Entomology. Faculty of Agriculture, Applications are invited for the position of Head of the Department of Entomology with the rank of Associate Professor or Professor, effective September 1, 1981. This will be a tenure stream appointment. Applicants should have demonstrated a record of successful administration and leadership, as well as high academic and research accomplishments. Applicants should be prepared to teach and do research in one or more of the following areas: insect blosystematics, insect morphology, cromote of the following areas: insect blosystematics, insect morphology, aqualic entomology. Or medical-veterinary entomology. The University encourages both women and men to apply for this position and especially invites applications from Canadian citizens, permanent residents, and others eligible for employment in Canada at the time of application, Applications will be accepted until February 28, 1981, or until a satisfactory cendidate has been identified. Applications should be sent to: Dean R.C. McGlinis, Faculty of Agriculture, The University of Manitoba, Winnipeg, Manitoba, RST 2N2.

## **FAMILY STUDIES**

UNIVERSITY OF MANITOBA. Department UNIVERSITY OF MANITOBA. Department of Family Studies. A full time position is available at the assistant or associate level to teach graduate and undergraduate courses and to undertake research in the area of family economics, consumer studies and/or home management. Preference will be given to applicants holding a Ph.D. or equivalent who have demonstrated competence in teaching and research. Salary and rank commensurate with qualifications and experience. This may be a lenure stream position. Canadian citizens, permanent residents and others eligible for employment in Canada at the time of application are especially encouraged to apply. Enquiries and applications, including a complete curriculum vitae and the names of three referees should be sent to: Protessor Ruth Berry, Chairman of Selection Committee, Department of Family Studies, Faculty of Home Economics, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The position is available immediately and will remain open until filled.

available immediately and will remain open until fillied.
UNIVERSITY OF GUELPH. Depertment of Femily Studies. Assistant Professor (2-year contractually limited term appointment). Ph.D. in a social or biological science relating to human growth and development. Candidates having additional interests in human nutrition or health behaviour preferred. Teaching and research in human growth and development. Candidates should have an interest in working within a multiclisciplinary environment. Floor for Assistant Professor is \$20,116. Send full curriculum vitae and names of three referees to Dr. R.M. Barham, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, Nfig 2W1. July 1 or before and subject to final budgetary approval. Position open until fillied.

budgetary approval. Position open until filled.

UNIVERSITY OF GUELPH. Department of Family Studies. Lecturer (2-year contractually limited term appointment). Doctoral or Masters degree in Special Education, Psychology or related field and clinical or teaching experience with learning disabled children. Undergraduate courses on the Exceptional Child, Adolescent Development. Participation with multidisciplinary faculty team in providing psycho-educational assessment, programming and consultation for learning disabled children and their families in the Child and Family Services and Research Unit. Floor for Lecturer is ST,115; actual salary negotiable. Send full curriculum vitae and names of three referees to Dr. R.M. Barham, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontarion, NIG 2W1. August 1 and subject to tinal budgetary approval. Position open until filled.

UNIVERSITY OF GUELPH. Department of

UNIVERSITY OF GUELPH. Depertment of

Position open until filled.

UNIVERSITY OF GUELPH. Depertment of Femily Studies. Assistant Professor (tenure track). Ph.D. and/or M.D. and research experience in a discipline relating to social gerontology, strength in the psychological and/or biological aspects of aging an advantage. Candidates should have an interest in working within a multidisciplinary environment. Undergraduate and graduate teaching and research in social gerontology and in human development. Floor for Assistant Professor is \$20,116. Send full curriculum vitae, selected reprints and names of referees to Dr. R.M. Barham, Chairman, Department of Family Studies, College of Family and Consumer Studies, University of Guelph, Guelph, Guelph, Ontario, NTG 2W1. July 1, 1981 and subject to final budgetary approval. Position open until filled.

UNIVERSITY OF GUELPH. Department of Family Studies. Human Nutrition, Assistant Professor (tenure track). Ph.D. and/or M.D. and research experience in human nutrition. G.g. experimental, clinical), some work experience in an applied or clinical setting preferred. Candidates should have an interest in working within a multidisciplinary environment. Undergraduate and graduate teaching and research in human nutrition. Floor for Assistant Professor is \$20,116. Send curriculum vitae, selected reprints and names of referees to Dr. R.M. Barham, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, NTG. Send curriculum vitae, selected reprints and names of referees to Dr. R.M. Barham, Chairman, Department of Family Studies, University of Guelph, Guelph, Ontario, NTG. Send curriculum vitae, selected reprints and the subject to final budgetary approval. Position open until filled.

## **FINANCE**

UNIVERSITY OF SASKATCHEWAN. Depert-UNIVERSITY OF SASKATCHEWAN. Deperment of Finance. Assistant Professor. Oualifications: Doctorate completed or near completion. Strong potential for research. Teaching graduates and undergraduates. Salary: open. Starting Date: July; 1981. Write to: H. Bishara, Head, Department of Finence and Management Science, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0WO. (Also one year appointments for sabbatical leave replacements are anticipated.) UNIVERSITE D'OTTAWA. Finence. Faculté d'Administration, Université d'Ottawa. Poste à piein temps complet en finance

disponible le ler juillet 1981. Le(la) candidat(e) devra possèder un doctorat ou être prés de le terminer. Recherche et enseignement au niveau gradué et au niveau du ler cycle. Le bilinguisme (français et anglats) serait un atout. Rang at salaire selon les litres, qualifés et exérience. S'adresser par écrit à Dr. W. Rentz, Coordonnateur, Finance, Faculté d'Administration, Université d'Ottawa, 135, rue Wilbrod, Offawa (Ontario) K1N 985.

Ontario Kin 985.

UNIVERSITY OF OTTAWA. Finance. Faculty of Administration, University of Ottawa. Faculty position in finance starfing July 1, 1981. Fenure-track appointment requires Ph.D. degree in hand or near completion. Research and teaching at undergraduate and graduate levels. Bilingualism (English and French) would be an asset. Rank and Salary depend on qualifications and experience. Send resume to Dr. W. Rentz, Coordinator, Finance Area, Faculty of Administration, University of Ottawa, 135 Wilbrod Street, Ottawa, Ontario. K1N 985. SAINT MARY'S UNIVERSITY. Department of Finance and Management Science, Applications are Invited for position in the Department of Finance and Management Science, Rank Is open. Ph.D. is preferred. Required to teach graduate and undergraduate finance courses. Salary is competitive. Applications should be sent to: Mr. Millon Chew, Chairperson, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotla, B3H 3C3.

3C3.
SAINT MARY'S UNIVERSITY. Department of Finance and Management Science. Applications are invited for position in the Department of Finance and Management Science. Rank Is open. Ph.D. is preterred. Required to teach graduate and undergraduate quantitative/management science courses. Salary is compelitive. Applications should be sent to: Dr. Milton Chew, Chairperson, Department of Finance and Management Science, Saint Mary's University, Hallfax, Nova Scotia, B3H 3C3.

#### FINE ARTS

UNIVERSITY OF VICTORIA. Art Historian. Assistant or Associate Professor. Specialist in 19th and 20th century painting, sculpture, and criticism (European, Canadian and American). Ph. D. required Appointment from July 1, 1981, subject to funding. Where qualifications are equivalent, preference will be given to Canadian ditzens or landed immigrants. Application deadline February 28, 1981. For further information. Dr. Charles Wicke, Chairman, Department of History in Art, University of Victoria, Victoria, B.C. v88v 272. Canada. UNIVERSITY OF MANITOBA. Printimaker. Lecturer level. Salary open. September 1981. April 1982. Teach relief and silkscreen. P/T, to be two-thirds of an academic load. MFA or equivalent. Include examples of recent work (slides or prints) and names of 3 references. Application deadline March 1. Apply to: A.E. Hammer, Director, School of Art, University of Manitoba, Winnipeg, Manitoba, R3T ZN2. Note: The University encourages both women and men to apply for this position and especially invites applications from Canadian citizens, permanent residents, and others eligible for employment in Canada at the time of application. UNIVERSITY OF VICTORIA. Art Historian

### FOODS

UNIVERSITY OF MANITOBA. Department of Foods and Nutrition. Specialist in Foods. Applications are invited for an academic position at the rank of lecturer or assistant professor with expertise in sensory evaluation and tratining in the chemical and nutritional assessment of food. The successful candidate will be expected to teach undergraduate and graduate courses and to develop a research program in the area of consumer food quality assessment. Preference will be given to applicants holding Ph.D. or equivalent with demonstrated or 'potential ability in teaching and research. The position will be a term appointment with rank and salary commensurate with qualifications and expectations in the control of the potential straight of the professor. The University encourages both women and men to apply for this position women and men to apply for this position. Canada at the lime of application. Enquires and applications, including a complete curriculum vitae and names of three

references, should be sent to Professor Vera Moroz, Chairman of the Search Committee, Department of Foods and Nutrition, Faculty of Home Economics, University of Manitoba, R37 ZN2. The position is available immediately and will remain open until filled.

will remain open until filled.

UNIVERSITY OF ALBERTA. Foods and UNIVERSITY OF ALBERTA. Foods and Nutrition. Assistant professor of food service management. Ph.D. in food service management and foods preferred or Ph.D. in academic field supportive of the area of food service management. Minimum acceptable would be a Master's degree with appropriate experience. To teach and foodevelop a research program in food service management. Assistant Professor — 1980-81 is \$21,269. 1981-82 salary sgc less being negotiated. Interested male or female applicants should submit a resume to Dr. Zehia Hawrysh, Chairperson, Foods and Nutrition Division, Faculty of Home to Dr. Zehia Hawrysh, Chairperson, Foods and Nutrition Division, Faculty of Home Co. Alberta, 16G 2MS. Starting Date July 1981. Closing date when position filled. The University of Alberta is an equal opportunity employer.

#### **GEOGRAPHY**

YORK UNIVERSITY Department of Geography. Assistant Professor. Contractually limited appointment for one or two years beginning Fall. 1981, subject to budgetary approval. Ph.D. required. Climatologist, preferably with an interest in bioclimatology. Send vita and names of three referees. Apply: James R. Gibson, Chairman, Department of Geography, York University, 4700 Keele Street, Downsview, Ontario, Canada, M3J. 193.

SAINT MARY'S UNIVERSITY. Department of Geography. Assistant Professor (probationary appointment initially for three years). To commence September 1, 1981. To teach and conduct research in coastal geomorphology and coastal zone management in order to contribute to our marine studies program. Ability to feach introductory physical geography and advanced geomorphology. Willingness to help coordinate cooperafive education work/study program an asset. Ph.D. required. Salary commensurate with qualifications and experience. Send curriculum vitae and the names of three references. Apply to: Dr. Robert J. McCalla, Chairman, Department of Geography, Saint Mary's University, Halftax, Nova Scotia, Canada B3H 3C3.

WILFRID LAURIER UNIVERSITY. Department of Geography, Saint Mary's University, Halftax, Nova Scotia, Canada B3H 3C3.

WILFRID LAURIER UNIVERSITY. Department of Geography, Saint was policants who are eligible for employment in Canada at the time of application. To teach graduate and undergraduate courses in Physical geography. Salary commensurate with experience and academic record. Curriculum vitae and names of three referees to: Dr. H.C. Saunderson, Chairman, Department of Geography, Assistant Protessor for fement of Geography. Assistant Protessor for

WILFRID LAURIER UNIVERSITY. Depart-WILFRID LAURIER UNIVERSITY. Department of Geography. Assistant Protessor for a limited appointment of one or two years beginning July 1, 1981. Duties to commence September 1, 1981. Ph.D. required. Preference will be given to applicants who are eligible for employment in Canada at the time of application. To teach graduate and undergraduate courses in urban-economic geography. Salary commensurate with experience and academic record. Curriculum vifae and names of three referees for Dr. H.C. Saunderson, Chairman, Department of Geography. Wilfrid Laurier University, Waterloo, Ontario, N2L 3CS.

### GEOLOGY

CARLETON UNIVERSITY. Department of Geology. The department invites applications for a tenure-track faculty position at the Assistant Professor level. Appointment date: July 1, 1981. Candidates should have a Ph.D. In Geology, with a strong interest in field research. Must be willing to teach introductory geology as well as graduate and advanced undergraduate courses in the applicant's area(s) of specialization. The three principal fields of graduate study and research at Carleton are: Resource Geology, Structure and Geodynamics, Precambrian Geology. Preference will be given to experienced applicants who can

contribute to the first two of these fields. Send curriculum vitae and the names of three referees, before April 15, 1981, to Dr. J.A. Donaldson, Chairman, Department of Geology, Carleton University, Ottawa, Ontario, K15 SB6.

CARLETON UNIVERSITY. Department of Geology, Carleton University, Ottawa, Ontario, K15 SB6.

CARLETON UNIVERSITY. Department of Geology, The Department vitries applications for a one-year appointment, with the possibility of renewal. Appointment data upto 1, 1891. Courses to be taught include sfrurfural geology at the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate levels. Ph.D. in star of the senior undergraduate and graduate senior sen UNIVERSITY OF NEW BRUNSWICK

01921863. UNIVERSITY OF NEW BRUNSWICK. Department of Geology, Geochemistry/Brittle Deformation. The Department has a tenure track position available from July 1981, at Assistant Professor or higher level. The successful applicant will be expected to feach both undergraduates and graduates as well as carrying out research and supervising graduate students. Applications will be accepted in the following fields: Geochemistry of ore bodies, exploration, environmental or soil geochemistry brittle deformation, rock mechanics or site engineering. Applicants should have a Ph.D. and preferably, post doctoral experience. Applications including a curriculum vitae and names of three referees should be sent to: P.F. Williams, Chaliman, Department of Geology, University of New Brunswick, Fredericton. N.B. E3B 5A3.

UNIVERSITY OF TORONTO. SCAR-BOROUGH COLLEGE. Physical Sciences Division. Geologist — Fluids. Applications are invited for a position starting July 1981 at the Assistant Professor rank. Contract is for three years and is renewable. Candidates should have a Ph.D. in an aspect of fluid behavior in geological systems with a solid background in the physical sciences. The successful candidate would be expected fo develop an active research and teaching programme in hydrogeology or similar area and to contribute to existing research programmes related to natural fluid systems. Send curriculum vitae and the names of three reteas to: Professor John E. Dove, Chairman, Physical Sciences Division, Scarboough College, University of Toronto, 1265 Milliary Trail, West Hill, Ontario, Canada, MIC 1A4.

#### **HEALTH SERVICES** ADMINISTRATION

UNIVERSITY OF ALBERTA. Health Services Administration. The Division of Health Services Administration has a tenurable track position available for a person qualitied to teach in any one or more of the following areas: health care accounting and finance; organization and management theory; sociology of health care; or health planning and policy analysis. Qualifications: Ph.D. or equivalent; knowledge of Canadian health care system; experience in both the health care system; experience in both the health care system; experience in both the health care field and the university selling desirable. Position available immediately but delay until July 1, 1981, is feasible. The University of Alberta is an equal opportunity employer, interested applicants please subministration. First place of the place of the

#### HISTORY

DALHOUSIE UNIVERSITY. Department of History. Dalhousie University invites applications for the position of Assistant Professor or Lecturer in Canadian History as one-year leave replacement to commence July 1, 1981. Interested applicants should possess a Ph.D. with successful feaching experience. The position requires teaching undergraduate courses in Canadian Social and Economic History in the 19th and 20th centuries. The salary (currently under negotiation) according to qualifications and experience. Applications and three letters of reference should be addressed to Professor Judith Fingard, Department of History, Dalhousie University, Halliax, Nova Scotia, B3H 3J5. Closing Date: April 1, 1981 or when the position is filled. THE UNIVERSITY OF LETHERIDGE. Department of History, Rank: One position at the Assistant Professor level. Oualifications: Ph.D. or near completion. Major area of specialization should be in modern western Europe, or late medieval/early modern Europe. Candidates should emphasize any additional topic or area qualifications they possess. Duties: Teaching at the undergraduate level and research. Salary: 1980-81 schedule: Assistant Professor: S22,004 - S30,794 Applications: Applications in Chief. Professor: S22,004 -

## HORTICULTURAL SCIENCE

UNIVERSITY OF GUELPH. Onlario Agricultural College. Department of Horticulturel Sclence. Research Associafeships for studies on Photosynthesis and Crop Productivity. Several new research positions at both the research associate and graduate student levels will become available during 1981. The primary theme of the program is photosynthesis and crop producfivity. Appticants with training and interest in any of the following disciplines: horticulture, crop science, genefics, plant physiology, blochemistry and blophysics are encouraged to apply.

Financial support is dependent upon qualifications, and guidelines set down by the Natural Science and Enguiries Research Council of Canada. Enquiries should be sent to Dr. Bernard Grodzinski, Department of Horticultural Science, Ontario Agricultural College, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. (Telephone Area Code 519, 824-4120, extension 3439)

(leiephone Area Code 519, 824-4120, extension 3439).
UNIVERSITY OF GUELPH. Depertment of Horticuttural Science. Announcement of Vacant Position in Weed Physiology/Genetics. Assistant/associate Professor of Hor-ticulture. Date available: July 1, 1981 (subject to budgetary restraints.) Describ tion: This position primarily involves teaching and research in weed tion: This position primarily involves teaching and research in weed physiology/genetics with some extension input. The successful candidate should have demonstrated proliciency in weed physiology and genetic manipulation in developing plant resistance to herbicides. Her/she will be expected to work closely with other weed scientists in Ontario and to develop co-operative research projects with other faculty members within horticulture as well as with other faculty in an interdepartmental weed physiology genetic as well as with other faculty in an interdepartmental weed physiology genetic parameters of the proposed The salary is competitive and the level of appointment will depend on qualifications of the applicent. Benefits include a University and Provincial major-medical coverage, a dental insurance plan and sabballcal privileges. Applicant: The candidate must possess a Ph.D. with special emphasis on croptoreeding for resistance to herbicide damage. Personal data, transcripts of university records, names and addresses of university records, names and addresses of three professional referees and a complete list of publications should be sent to: Dr. Lb. Nonnecke, Chalrman, Department of Horticultural Science, University of Guelph, Guerpin, Ornario, Canada, NIG 2WT. Deadline for applications February 28, 1981.

### INDUSTRIAL DESIGN

CARLETON UNIVERSITY. School of Industriel Design. Appplications are invited for a nine-month term (August 15, 1981 to May 15, 1982) position of Assistant Professor in the School of Industrial Design at Carleton University. Teaching duties will include Visual Communication. Introductory Product Design and one Minor Product Design and one Minor Product Design Studio at the Fourth Year level. Candidates should have an academic background in industrial design, and experience in professional product design as well as in Industrial design educations. Salary will depend on qualifications. Applications should include a curriculum videa with a description of professional and educational career, and should be submited before March 3, 1981 to Wim Gilles, Director, School of Industrial Design, Carleton University, Ottawa, Ontario, K1S 586. CARLETON UNIVERSITY. School of

# LANGUAGES/LINGUISTICS

UNIVERSITY OF TORONTO. Deperiment of French. Assistant Professor, tenure stream position, Ouebec literature or French and French-Canadian linguistics (budget permitting. Ph.D. or equivalent. The appointment will depend on qualifications and experience. The Department of French reserves the right to make a probationary appointment only. Undergraduate teaching in language practice and in the area of specialization, eventually graduate teaching in the latter. Salary according to University of Toronto scale and experience. Curriculum vitae and the names of three referees should be sent to Professor Brian Merrilees, Chalrman, Department of French, 7 King's College Circle, University of Toronto, Toronto, Ontario, MSS 1A1. Starting July 1, 1981 or by arrangement. Deadline for epilications is April 15, 1981. UNIVERSITY OF TORONTO. Department of Spanish and Portuguese. Title of Position: Assistant Professor of Spanish, for tenure stream position (subject to budgetary approval). Qualifications required: Ph.D. or its equivalent, with a thesis in peninsular literature (Golden Age or later) or stylistics. UNIVERSITY OF TORONTO, Depertment of

Publications essential. Native or near native fluency preferred. Nature of Duties: Undergraduate and graduate teaching and research in peninsular literature as well as stylistics and syntax. Salary: Competitive. Enquiries should be sent to: Professor Kurt L. Levy, Department of Spanish and Portuguese, University of Toronto, Toronto, Ontario, MSS 1A1. Effective Date of Appointment: July 1, 1981. Closing Date for Applications: March 1, 1981.

UNIVERSITE LAURENTIENNE. Ecole de Traduction et interpretes. Professor de Exesponsable de coug d'interprétation consécutive, prise de notes et contraction de textes. Termes et durée du contrat à discuter et sous réserve des restrictions administratives et budgétaires. A partir du fer juillet 1981. Appel aux candidatures mixtes jusqu'au 26 février 1991. CV et noms de trois répondants à: G.E. Pitcher, Directeur, Ecole de Traducteurs et Interpretes, Université Laurentienne, Chemin du lac Ramsey, Sudbury, Ontario, P32 ECS.

LAURENTIAN UNIVERSITY. School of Translation from French to English, programme for anglophones. Minimum M.A. in translation or related fileid. Terminology and/or interpretation would be assets. Terms and length of contract to be discussed, and subject to administrative and budgetary restrictions. Position to start July 1st, 1981. Applications are invited from nen and women, with a deadline for February 28, 1981. Submit CV and three references to: G.E. Pitcher, Director, School of University, Ramsey Lake Road, Sudbury, CONOCORDA UNIVERSITY Languages. The TESL Centre of Concordia University requires a lecturer during the Summer Session May - August 1981 to teach ESL Methodology (3-credits), The Role of Literature in the ESL Class (3-credits), and to teach one section of ESL study kills to non-native Speakers (6-credits). An additional lecturer may also be required to teach introductory applied linguistic

O1. Closing Date: When oosition filled.

ST. FRANCIS XAVIER UNIVERSITY. Department of Modern Lengueges. Applications are invited for a position in the Department of Modern Languages. Qualifications reduced to the Control of the Con ST. FRANCIS XAVIER UNIVERSITY. Depart

replacement for 81-82 in Italian. Lecturer or assistant professor level. To teach Italian language, literature and culture courses, 10 month contract (Sept. 81-June 82). Bilingual monin contract (sept. 81-June 82). Billingual (French, English) preferred. Position subject to approval of necessary budget allocations. Applications are invited from men and women and should be sent to: Chairman, Department of Modern Languages, Laurentian University, Sudbury, Ontario, P3E 2C6.

P3E 2C6.
MOUNT SAINT VINCENT UNIVERSITY

PSE 205.

MOUNT SAINT VINCENT UNIVERSITY.
Modern Languages. Assistant Professor, Ph.D. with experience in teaching French language audio-visual programs. To teach French language including Business French at all undergraduate levels. \$18,400. (1980/81 floor). Send applications with a curriculum vitae and names of three referees to Dean of Humanities and Science, Mount Saint Vincent University. Halifax, Nova Scotia, BSM 2J5. Postion for July 1, 1981. Deadline March 15, 1981.
THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION. Modern Language Centre. An appointment is to be made in the Modern Language Centre which is housed in the Department of Curriculum. The Ontario Institute for Studies in Education at the level of Assistant or Associate Professor. The position may be filled in one or more of the following areas: Second language pedagogy, French as a second language (FSL), Minority languages. Applicants should have a doctorate and be a specialist in one (or more than one) of the areas includated. They should be able to teach graduate courses at the master's and doctoral level and be admissible to the University of Toronto School of Graduate Studies. They should also be able to guide and undertake research in their field of experlise and be willing and able to undertake field work with practitioners. The second Itolai evel and earmissible to the University of Toronto School of Graduate Studies. They should also be able to guide and undertake research in their field of expertise and be willing and able to undertake field work with practitioners. The second language pedagogy area covers the thooy underlying second language teaching and the study of practice. The FSL area involved underlying second language teaching and the study of practice. The FSL area involved language pedagogy area covers the theory underlying second language teaching and the study of practice. The FSL area involved language to the control of the contr

### LATIN AMERICAN STUDIES

SIMON FRASER UNIVERSITY. Lelin Americen Studies. Applications are invited for a Visiting Assistant Professor appoint-ment in Latin American Studies. Applicants

should heve academic specialization in a discipline or disciplines related to Latin America, e.g., history, sociology, anthropology, political science, archaeology, seography, etc. Recognized achievement in the arts or public life may be substituted for the above. Extensive experience in Latin America and a command of English is required. Duties will be interdisciplinary teaching at the undergraduate level. Salary, will be commensurate with qualifications. The appointment will be made for either the Spring Semester (Sept. 1-Dec. 31/81) or the selection of the se

#### LAW

UNIVERSITY OF ALBERTA. Law. Department of Industrial and Legal Relations in the Faculty of Business Administration and Commerce, invites applications for a full-time, tenure-track position in Legal Relations. Applicants must hold the LLB. or J.D. degree; further training in law or in a related discipline is highly desirable. The Department offers programs of study in both industrial and legal relations, the latter being a new and developing field in Canada which provides a broadly-based interdisciplinary approach to legal studies in business and society. The successful applicant will participate in course and program development. The position is available immediately. Applications should include a curriculum vitae and the names of at least three referees, and should be sent to Professor Suzanne Mah, Department of Industrial and Legal Relations, 320 Athabasca Hail, University of Alberta, Edmonton, Alberta, 166 2EB Canada. Telephone (403) 4325-337. The University of Alberta is an equal opportunity employer.

employer. UNIVERSITY OF OTTAWA. Faculty of Law UNIVERSITY OF OTTAWA, Faculty of Law, applications are invited for positions in the Common Law Section subject to budget approval by the University. Although applications are not restricted to a particular area of law, we wish to further develop our curriculum in the areas of property and taxation in 1981/82. Salary and rank commensurate with qualifications and experience, Application should be made to Dean H.A. Hubbard, Faculty of Law, Common Law Section, University of Ottawa, Ottawa, Ontario, K.IN 6N5.

Section, University of Ottawa, Ottawa, Ontario, K1N SM5
UNIVERSITY OF SASKATCHEWAN. Law.
Native Law Centre. Director: Applications are Invited for the position of Director of the Centre. Applicants should have a graduate law degree or experience in practice and an interest in native law. Administrative ability is required. Experience working with native Canadian people and their organizations is desirable. The Director is generally responsible for the operation and development of the Centre. If the appointee so desires, duties may include part-time teaching at the College of Law, University of Saskatchewan. Safary is negotiable. Applications and inquiries should be made to the Director, Native Law Centre, University of Saskatchewan, Saskaton, Saskatchewan, Saskaton, Saskatchewan, Saskaton, Saskatchewan, Sandiandian Saskatchewan, Saskaton, Saskatchewan, Sondian Saskatchewan, Saskaton, Saskatchewan, Sondian Saskatchewan, Saskaton, Saskatchewan, Sondian Saskatchewan, Saskaton, Saskatchewan, Sondian Saskatchewan, Sandian Saskatchewan, Sandian Saskatchewan, Sondian Saskatchewan, Sondian Saskatchewan, Sas

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UNIVERSITY OF SASKATCHEWAN. College of Lew. The College invites applications for one-year term appointments and any tenurable positions that may become available with effect from July 1, 1983. Assistant professor will be the likely level of appointment. A graduate degree in tew, significant experience in practice or equivalent is required. Salary will be commensurate with qualifications and experience. Applications, accompanied by a detailed curriculum vitae and the names of three referees, should be addressed to Dean Donaid H. Clark, College of Law, University of Saskatchwean, Saskaton, Saskatchewan, S7N 0WO.

Saskatchewan, S7N 0WO.

LAW. LL.D., author of several books and numerous articles in English, French and German, long teaching experience, is looking for senior position in public, International, end/or comparative law (particularly socialist law). Especially interested in Law School intending to start offering these disciplines. Write to Dr. A. Wybranowska, 5242 Globert, Montreal, Ouebec, H3W 2E7.

CARLETON UNIVERSITY. Department of Lew. Several Faculty positions available, subject to budgetary approval. Possible tenure track. Candidates must have an LLM. degree. Professional qualifications in Law and law teaching experience desirable.

Must be able to teach law courses at both introductory and advanced levels. Send applications, including curriculum vitae and names of three referees to R.L. Campbell, Chairman, Department of Law, Carleton University, Ottawa, Ontario, K1S 586. Effective date of appointment — July 1, 1981. Closing date of application — March 3, 1981.

#### LIBRARY

UNIVERSITY OF TORONTO. Faculty of Library Science. Title of position: Assistant Professor (tenure stream), Qualitications required: Ph.D. in Library or Information Science, completed or near competion. Ph.D. in Computer Science, completed or near competition, and an MLS degree or proven interest in computer applications to information handling will also be considered. Nature of duties: To do research and to teach basic and advanced courses (both MLS and Ph.D. level) in automation of library processes, systems analysis, and theories of Information management. Also participate in design and development of induce mini-computer system for research and teaching. Salary offered: Salary negotiable depending on experience. Current minimum for rank — \$18,800. Person to whom enquiries should be addressed. Send

negotiabiling salari vierer saint negotiable depending on experience. Current memurities of rank.— Si 8,000. Person in whome memurities had be addressed. Send curriculum es and drades sed send curriculum es and drades of referees to Dr. Katherine H. ader; es and referees of the send of the sen

## MANAGEMENT

UNIVERSITY OF SASKATCHEWAN.
Managament Sciance, Assistant Professor.
Oualifications: Doctorate completed or near
completion. Strong potential for research.
Teaching graduates and undergraduates.
Salary. Open. Starting Dafe: July 1, 1981.
Write to: H. Bishara, Head, Department of
Finance and Menagement Science, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N OWO. (Also one-year
appointments for sabbatical leave
replacements are anticipated).
UNIVERSITY OF LETHERIDGE Management Arfs. Rank: One or more positions
(subject to funding) at the Assistant,
Associate or full Professor level. Oualifications: Doctorate or Masters plus advanced
study and experience. Dutles: Teaching and
research in one or more of the following
areas: accounting, finance, general management, management science, marketing,
organizational theory and behavlor, social
responsibility. Salary: Salary and rank
dependent upon qualifications. 1980-81
schedule minima — Assistant Professor
\$22,004, Associate Professor \$28,175, Professor \$36,546. Applications: Applications
including a curriculum vitae, transcripts and
three letters of reference should be sent to:
L.G. Hoye, Acting Chairman, Department of
Management Arts, The University of
Lethbridge, Alberta, Titk 3M4. Effective
Date: July 1, 1981. Closing Date: When posifloon. High Chairman and C

#### MARKETING

MARKETING

UNIVERSITY OF REGINA. Faculty of Administration. Associate or Assistant Professor in Marketing. Preference will be given to Ph.D./D.B.A. with some business experience. Salary is competitive, dependence of the professor in Marketing. Interested of the professor of the

## MATHEMATICS/ STATISTICS

UNIVERSITY OF GUELPH, Department of Mathamatics and Statistics. Applications are invited for a tenure track position at the Associate Professor level, effective September 1, 1981. Duties include teaching and research in applied mathematical sciences, preferably combining expertise in two of Operations Research, Numerical Analysis, Biomathematics, Statistics. Position is subject to final budgetary approval. Send curriculum vitae including names of three referees to: Professor W.R. Smith, Chairman, Department of Mathematics and Statistics, University of Guelph, Guelph, Ontario, N1G 2W1.
UNIVERSITY OF GUELPH. Department of Mathamatice and Statistics. Applications are Invited for three on-eyear contractually limited positions in the area of statistics elective September 1, 1981. Positions may be at the Assistant or Associate Professor ideed. Duties include undergraduate and/or graduate teaching, research and/or consulting. These positions are subject to final budgetary approval. Send curriculum viae including names of three referees to: Professor in the Professor in the Professor in the Professor in the Department of Mathematics desired. Salary and rank dependent upon qualifications and experience and relocation costs can be paid. Duties include research and undergraduate teaching. Complete dosslers including names of three referees to Professor in the Department of Mathematics desired. Salary and rank dependent upon qualifications and experience and relocation costs can be paid. Duties include research and undergraduate teaching. Complete dosslers including names of three refereences should be sent to professor in the Department of Mathematics desired. Salary and rank dependent upon qualifications and experience and relocation costs can be paid. Duties include research and undergraduate teaching. Complete dosslers including names of three refereences should be sent to professor in the Department of Mathematics desired. Salary and rank dependent upon Qualifications and experience and relocation costs can be paid. D UNIVERSITY OF GUELPH. Department of

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ROYAL ROADS MILITARY COLLEGE.

Mathematics and Computer Science. Royal
Roads Military College Invites applications
for a tenure frack position as Assistant Professor in the Department of Mathematics
and Computer Science effective 1
September 1981. Candidates should hold
deplotate. or near decorate in a political September 1981. Candidates should hold doctorate or near doctorate in applied mathematics or computer science. Salary end rank dependent upon qualifications and experience and relocation expenses cen be provided. Duties include research and undergraduete teaching in Mathematics and Computer Science. Complete dossier, including names of three references should be sent to Dr. E.S. Grahm, Principle, Royal Roads Military College, FMO Victoria, B.C. VOS 180.

Roads Military College, Pinto Violetta, VOS 180, VOS 180, THE UNIVERSITY OF LETHBRIDGE. Department of Methamatical Sciences. Computing Science. Rank: One position at the Assistant Professor level. Qualifications: Ph.D. or near completion. Duties: Teaching at the undergraduate level and research. Salary: 1980-81 schedule: Assistant Professor:

\$22,004 - \$30,794. Applications: Applications including a curriculum vitae, transcripts, three letters of reference and a summary of research goals should be sent to the Chairman. Department of Mathematical Sciences. The University Drive, Lethbridge, Alberta, Titk 3M4. Effective Lethbridge, Aberta, Titk 3M5. Experiment for one year beginning 1981 of 10 Methematics, Statistics and Computing ALHOUSIE UNIVERSITY. Department of Methematics, Statistics and Computing Science. The Department spects to have a terrure track position in the area of Statistics at the assistant professor level starting July 1, 1981. Duties include research, teaching and consulting in the research teaching and teach

Outsites, and Computing Science, Scienc

sity of Guelph, Quelph, Ontario, NIG 2W1. Position subject to final budgetary approval.

UNIVERSITY OF GUELPH. Department of Mathematics and Statistics. Applications are invited for a tenure frack position af the assistant or associate professor level in the area of Statistics, effective September 1, 1981. Duties will include teaching undergraduate and graduate level courses, research and/or consulfing. Send curriculum vitae including names of three referees to: W.R. Smith, Chairman, Department of Mathematics and Statistics, University of Guelph, Guelph, Ontario, NIG 2W1. Position subject to linal budgetary approval.

CONCORDIA UNIVERSITY. Department of Mathematics anticipates a tenure-track position in Applied Mathematics, possibly jointly with the Faculty of Engineering, pending final budgetary approval. Applicants must have a sfrong commitment fo teaching as well as demonstrated research abilities, preferably in Operations Research. Duties will include undergraduate and graduate teaching, research, and working with other members of the department to develop prorammes in Applied Mathematics. Preference will be given to Canadian of the control of the contro

plications for a tenure-track position at the assistant professor level to Discrete Mathematics, commencing September 1, 1981. Applicants must have a Ph.D. or equivalent research experience in Discrete Mathematics. The salery will be commensurate with experience. Applications should be received es soon as possible. Applicants should arrange for three letters of reference to be sent directly to: Chairman, Department of Mathematics, Simon Fraser University, Burnaby, British Columbia. V5A 1S6. In

addition, we plan to make at least four temporary visifing appointments in 81-82 in fee fields of Pure Mathematics, Applied Mathematics, and Statisfics. These appointments can commence anytime after April 1, 1981. The salary, teaching load, and the term of appointment are all negotiable. Regular laculty at other universities in Canada or abroad on Sabbatical or leaves of absence shall be given preference. absence shall be given preference

#### MEDICINE

MEDICINE

UNIVERSITY OF TORONTO. Faculty of Medicine. University Department. Paediafrics. University Title: Assistant Protests of Medicine. University Title: Assistant Protests of Medicine. University Title: Assistant Protests of Medicine. Hospital Rank: Staff Physician. Oualifications required: The candidate should have recently completed training in paediafric cardiology certification. Those eligible to sit that examination may also be considered. Canadian applicants will receive preference. Duties: The applicant would become engaged in the general duties of a paediafric cardiologist at the Hospital but would have major attachment in the divisions section of Echo Cardiology. Salary: Commensurate with experience and qualifications. Person to whom enquiries should be sent: Richard D. Rowe, MD. F.R.C.P. (C). Director, Division of Cardiology, Hospital for Sick Children, 555 University Avenue, Toronto, Ontario, M5C 1X8. Ettective Date of Appointment: July 1, 1981. Type of Appointment: Clinical appointment—annual. Closing Date: May 1, 1981.

THE UNIVERSITY OF BRITISH COLUMBIA Faculty of Medicine. An Individual (preferably a physical) with appropriate training and experience in epidemiology is required to help develop and co-ordinate the provision of a training and consultative resource in clinical epidemiology within the faculty of medicine. It is anticipated that new research opportunities in the field of occupational health will also be devetoping, so that Interest and experience in this field would be a useful additional qualification. Subject to available funding it is expected that the position will become available on July 1, 1981. In contormity with the policy of the University of British Columbia this position is open to qualified candidates of ether sex. Further details may be obtaind by writing to Dr. T.W. Anderson, Head, Department of Health Care and Epidemiology. Faculty of Medicine, The University of British Columbia this position is open to qualified. The University of British Columbia this position is open to qualification of British Columbia. Vancouver, B.C. VET 1WS, edicional of the property of a curriculum vitae. Deadline or applications of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of the Very of British Columbia. Vancouver, B.C. VET 1WS, edicional of the Very of Very of

equivalent clinical qualifications in internal medicine or pediatrics and infectious disease. The range and responsibilities will include the teaching of undergraduates, involvement in the diagnostic services, infections control in University hospital, clinical consultations in infectious disease, and research and development aspect, and research and development of three referes to Dapartment of Microbiology, development of Dapartment of Microbiology, university of Saskatchewan, Saskaton, Saskaton, Saskaton, Saskaton, Saskaton, Saskaton, Chapter of Toron, and the saskaton, Chapter of Toron, and the control of the control of

Februery 1981.

THE UNIVERSITY OF ALBERTA. Department of Medicine. The University of Alberta at the Royal Alexandra Hospital seeks an internist or cultilities and the seeks an internist or cultilities and the seeks and internist of cultilities and the seeks and internity of the seeks and the see

dation seeks a well qualified medical oncologist whose major research interest is in
the area of molecular pharmacology of
cytotoxic drugs. The Clinic sees 2500-3000
new patients with cancer of all forms each
year and is the major referral centre for
Southwestern Ontario. Intrinsically linked
with the University of Western Ontario, the
Faculty of Health Sciences will offer the appropriate academic appointment, dependent upon the experience and qualifications
of the successful candidate. Laboratory and
clinical facilities will be provided and the
successful appointee will be expected to
establish his/her research programme
within the framework of the clinical and experimental oncology sections of the Clinic.
Interested applicants should contact Dr. H.
Bush, Ph.D., M.D. F.R.C.P. (C), Director, Lonon Cancer Clinic, Victoria Hospital. South
Street, London, Ontario, NSA 465, Canada.
UNIVERSITY OF ALBERTA. Department of
Anatomy. The Department has a vacancy for Analomy. The Department has a vacancy for an Assistant Professor commencing July 1, 1981, and invites applications. The appli-cant is expected to have a commitment to cant is expected to have a commitment to research and previous teaching experience, preferably in neuroanatomy/histology. Applications, including a covering letter, curriculum vitae, list of publications, and the names of three referees should be directed to: Dr. T.S. Leeson, Professor and Head, Department of Anatomy, University of Alberta, 5-09 Medical Sciences Building, Edmonton, Alberta, Canada, T6G 2H7, Defore April 1st. The University of Alberta is an equal opportunity employer.

equal opportunity employer.
UNIVERSITY OF OTTAWA. Faculty of
Medicine. The Henneh Chair of the History
of Medicine. The Hannah Institute for the
History of Medicine Invites applications tor History of Medicine invites applications tor the post of Visiting Professor during the academic year 1982-83. Candidates must hold a doctorate end have teaching experience at the university level. Appointments are for a period of 6 months of residence in one of the five medical universities in Ontario, Canada (McMaster, Ottawa, Oueens, Toronto, Western Ontario, 1981. For further information contact the Hannah Institute for the History of Medicine, 50 Prince Arthur Avenue, Sulfe 105, Toronto, Ontario, Canada, MSR 165. ONTARIO CANCER FOUNDATION. OTTAWA CLINIC, Medicale Oncologist. The Ontario Cancer Foundation Ottawa Clinic seeks a medical oncologist. Requirements

include a F.R.C.PO. (C) or equivalent and training in medical oncology. Research experience desirable. Responsibilities include patient care and teaching in a very active oncology unit at the Ottawa Civic Hospital and involvement in co-operative clinical trials. The successful candidate with the operative committed for appropriete academic hominated for a for

and teacher. Nature of duties: Direct clinical care, teaching, and clinical research in Division of General Paedlatrics. Salary: Commensurate with experience. Person to whom enquiries should be sent: Dr. D.H. Carver, Professor and Chairman, Department of Paediatrics, Hospital for Sick Children, 555 University Avenue, Toronto, Ontario, M5G 1X8. Effective date of appoinment: July 1st, 1981. Closing date for receipt of applications: February 28th, 1981.

UNIVERSITY OF TORONTO. Feculty of Medicine. University Department: Paediatrics University The Commensurate with experience and qualifications. Hospital Department: Paediatrics — Division of Chest Diseases. Hospital Tille: Pulmonar Paediatrician. Oualifications required: Applicants must have extensive post-graduate experience in paediatric chest medicine and/or research plus an interest and ability in teaching. Nature of duties: Research and clinical paediatrics. Salary: Commensurate with experience and qualifications. Person to whom enquiries should be sent: Dr. J.Ase. Truner, Chief Division of Chest Diseases. The Hospital for Sick Children, 555 University Avenue, Toronto, Ontario, MSG 1X8. Effective date of appointment: To be negotiated. Closing date for receipt of applications: June 30, 1981. UNIVERSITY OF TORONTO. Feculty of

negotlated. Closing une plications: June 30, 1981. UNIVERSITE DE MONTREAL. Faculté de médecine. En conformité avec les statuté de l'Université de Montréal, les postes de de l'université de sontréal, les postes de de l'université de Montréal, les postes de de l'université de l'achiemie, de directeur des départements d'anesthésie réanimation, de biochimie, de chirurgie, de médecine, de médecine sociale et préventive et

sociale et préventive et d'obstétrique gynécologie seront ouverts le 1er juin 1981. Safaire en fonction du rang académique. Prime de direction. Bénéfices sociaux. Faire parvenir la demande accompagnée d'un curriculum vitae au docteur Florent Thibert, secrétaire de la Faculté de médecine de l'université de Montréal, C.P. 6207, Succursale A, Montréal, Ouébec, H3C

317, avant le 1er mars 1981.
UNIVERSITY OF TORONTO. Feculty of Medicine. University Department: Paediatrics; University Title: Assistant Pro-

fessor, Hospital Department: Paedlatrics (Division of Allergy). Hospital Title: Staff Physician. Oualiffications required: F.R.C.P.(C) in Paediatrics or equivelent. At least two years training in Paediatrics Allergy and Clinical Immunology in refation to atopic disease. Preferably some experience in crinical and laboratory research in relation to atopic disease. Nature of Duties: To serve as the second full-time physician in the Division of Allergy at the Hospital for Sick Children, Toronto. Working with and under Dr. C. Collins-Williams and the Division of Allergy at the Hospital for Sick Children, Toronto. Working with and under Dr. C. Collins-Williams and Children and C

July 1st, 1981 or sooner. Closing Date for Receipt of Applications: April 30, 1981.

NIVERSITY OF BRITISH COLUMBIA. Health Services Centre. Pathology. The University of British Columbia Health Sciences Centre requires a Locum Tenens for the period July 1, 1981 to June 30, 1982 in the Section of Anatomical Pathology. Department of Laboratory Medicine. Enguries should be addressed to Dr. A. Churg. Section of Anatomical Pathology, Department of Laboratory Medicine, University of British Columbia Health Sciences Centre Hospital, 2211 Westbrook Mall, Vancouver, B. C. VET 250.

B.C. VET 285.
BRITISH COLUMBIA CANCER RESEARCH
CENTRE. Radiation Biologist. Applications are invited for a staff appointment in the Medical Biophysics Unit of the British Columbia Cancer Research Centre in Vancouver. The position requires training (Ph.D. or equivalent) and experience with the effects of ionizing radiation on normal tissue and tumours in animals. It will involve responsibility for ongoing studies of the effects of pineson radiation in several mouse tissues at TRIUMF, as well as the opportunity to initiate new radiabiological programs. The appointment can be made at the Assistant or Associate Professor level. Qualified supervision of graduate studies required. The position is available immediately, salary commensurate with qualifications. Curriculum vitae, list of publications and names of three referees should be sent to Dr. L.D. Skarsgard, Head, Medical Biophysics Unit, British Columbia, V52. L13, (phone 604-873-8401) from whom also further details can be obtained.

BRITISH COLUMBIA CANCER RESEARCH CENTRE. Radietion Physicist/Niophysicist. Applications are invited for a staff appointment in the Medical Biophysics Unit of the British Columbia Cancer Research Centre in Vancouver. The position requires training (Ph.D.) and experience with the physics and

British Columbia Cancer Research Centre in Vancouver. The position requires training (Ph.D.) and experience with the physics and dosimetry of charged particle radiation beams. It will involve responsibility for physical studies of the pi-meson beam at TRIUMF, including development of patient treatment facilities and procedures. The individual will also be expected to initiate new research programs related to cancer treatment, diagnosis, etc. The appointment can be made at the Assistant or Associate Processor level. Qualified individuals will be be made at the Assistant of Associate Pro-fessor level. Qualified individuals will be eligible for a university faculty appointment. Some teaching and supervision of graduate studies required. The position is avaifable immediately, salary commensurate with qualifications. Curriculum vitae, fist of publications and names of three referees should be sent to Dr. L.D. Skarsgard, Head, Medicat Biophysics Unit, B.C. Cancer Research Centre, 601 West 10th. Avenue, Vancouver, B.C. V5Z 1L3, (phone 60-873-8401, from whom also further details can be obtained.

details can be obtained.

UNIVERSITY OF TORONTO. Peedlatrics.
University Title: Professor. Hospital Department: Research Institute, The Hospital for Sick Children. Hospital Title: Director, Cardiovascular Research Daulifications: Medical research background with interests in developmental biology or cardiovascular research related to the young. Nature of Duties: Will be expected to design and lead an interdisciplinary focus of cardiovascular research within the Research Institute, The Hospital Tor Sick Children, 555 University Avenue, Toronto, Ontario, MSG 188. Effective Date of Appointment: July 1, 1981. Closing Date for receipt of Applications: February 28, 1981.

#### MUSIC

DALHOUSIE UNIVERSITY. Department of Music. Dathousie University Invites applications for the position of Assistant or Associate Professor in the Department of Music to commence July 1, 1981. Interested applicants should possess a Ph.D. with publications and/or other documented achievement in composition or research. Successful teaching experience in university undergraduate courses in at least two of the following: history, theory and filterature of music (special interest in dinn; Canadian music, Ethanisis are desired. The position of the state of music (special interest in dinn; Canadian music, Ethanisis are desired. The position of the state of

sité d'Ottawa, 1, rue Stewart, Ottawa, Ontario, K1N 6N5- OTTAWA. Department of
Music. Choral Conductor position available,
to implement the extensive departmental
choral and ear-training programs at the
undergraduate level; to conduct choral
ensembles and to supervise the
Soilege/Ear-training programs of the Department. One third of the total teaching and
conducting load may be spent in a related
discipline such as theory, history of music,
etc. Considerable professional experience
as choral conductor is expected, preferably
with university experience, and with a doctorate or professional equivalent; should
have a working facility in both French and
English. Rank and salary negoliable according to qualifications; extensive fringe
benefits available. Effective date of appointment, July 1, 1981; application deadline

March 1 or when the position is filled. Application should include an up-to-date curriculum vitae, the names and current addresses of at least three referees and should be addressed to Keith MacMillan, Chairman, Department of Music, University of Ottawa, 1 Stewart Street, Ottawa, Ontario, K1N 6N5. 613/231-2481.

of Ottawa, 1 Stewart Street, Ottawa, Ontario, K1N 6N5, 631/2312-481.

BRANDON UNIVERSITY, School of Music.
Position: "Promoth sabbatical replacement.
Specialist in Woodwinds generally, Flute in
particular, Jazz Ensemble and or Music Appreciation. Required: Master's degree and
demonstrated ability as teacher and performer, Duties: Solo and ensemble performances; teaching of Flute majors and
minors; teaching of Flute majors and
minors; teaching and Conservator,
students; teaching and History or Appreciation course; conducting Jazz Ensemble
Rank & Salary: Lecturer, paid in the upper
salary range (currently \$15,500 - \$20,400 an,
nually). Letter of application, references (3),
curriculum vitae and a recent tape should
be sent to: Dr. Lorne Watson, Director,
School of Music, Brandon University, Brandon, Mantloba, Canada, R7A 6A9. Date of
appointment: September 1, 1981. Clossin
date for applications: When position filled.
UNIVERSITY OF VICTORIA. School of
Music, Assistant Professor of Obee, M.Mus,
preferred. Previous university teaching
desirable. Previous performance experience
assumed. Private instruction, both performance majors and others. Coaching student wind chamber ensembles. Performing
in faculty recitals and ensembles. Salary assumed. Private instruction, both performance machine and others. Leaving deni wild chamber ensemble seeming deni wild chamber ensemble seeming commensurate with experience. 1930-81 tloor. \$21,550. Send application to: Professor Paul Kling. Director School of Music, University of Victoria, Victoria, BC. Canada, VSW 2V2. July 1, 1981. Dutles begin september 1, 1981. Deadline: Until position is filled. Tape, curriculum vitae and/or full placement dossier invited with first letter. BRANDON UNIVERSITY. School of Music. Dostition: Primary responsibilities in the new Master of Music program (Major in Music Education) leaching advanced instrumental conducting, wind literature and instrumental methods and techniques, and acting as thesis adviser. Secondary responsibilities in the area of psychology and philosophy of Music Education, or in lower brass, according to the qualifications of the applicant. Qualifications: Doctorate preferred, with teaching experience. Elfective Date: September 1, 1981. Application: Send curriculum vitae, recent tape, program and three letters of recommendation to Dr. Lorne Watson, Director, School of Music, Brandon University, Brandon, Manitoba, BrANDON FRASER UNIVERSITY. Music.

Brandon University, Brandon, Manitoba. BrA 6AS. Closing Date: When position fills ASA. Closing Date: When position fills and the position fills and the property of the position fills. In MON FRASER UNIVERSITY, Music. Laboratory Instructor: Simon Fraser expects to appoint a Laboratory Instructor in Music to begin duties in September 1981. This is a new appointment coincident with the introduction of a minor programme in contemporary music. Primary duties of the position are the supervision of an electronic sound studio and a computer music facility, to assist in the maintenance of both facilities and to assist in teaching. Preference will be given to applicants with a background in both music and technology. Prior experience in both analog and digital applicants to music is necessary, knowledge of computer software and hardware is desirable. The position will require a close working relationship with faculty and staff. Applicants with a wide range of backgrounds will be considered but preference will be given to those with specific training in contemporary music and audio technology. Salary approximately \$16,000. Letters of application should be sent to: Professor Grant Strate, Director, Centre for the Arts, Simon Fraser University, Burnaby, B.C. V54 156.
SIMON FRASER UNIVERSITY. Music Simon Fraser University expects to appoint an assistant professor in music to begin teaching duties in September 1981. This is a new appointment coincident with the introduction of a minor program in contemporary music. Primary duties of the position and performance within an interdisciplinary arts context, Preference will be given to composers actively working with instrumental and vocal music and who also have a strong background in contemporary music. Estimated salary base — approximately \$22,000. Simon Fraser Is particularly strong the stranger is particularly stranger.

interested in receiving applications from Canadians or those with substantial Canadian or those with substantial Canadian experience. Letters of application should be sent to: Profess of Grant Strate, Director, Centre for the Arts, Sionn Fraser University, Burnaby, B.C. V5A 156.

UNIVERSITY OF MANITOBA. School of Music. A violin instructor is required. Successful studio teaching experience and performing experience is expected. D.M.A. or equivalent is preferred. Dutles to include teaching violin majors and developing the string program. Ability and interest in a related area (orchestral conducting, pedagogy and Iterature, chamber music) an asset. Salary and rank commensurate with qualifications when filled. Applicants should submit curriculum vitae, names of three referees and a tape recording made recently to Professor Paul W. Paterson, Director, School of Music, University of Maniloba, Winnipeg, Manitoba, R3T 2N2. Canadian citizens, permanent residents and others eligible for employment in Canada at the time of application are especially encouraged to apply.

#### NURSING

ST. FRANCIS XAVIER UNIVERSITY. Department of Nursing. St. Francis Xavier University Invites application for a Faculty Position in a 4-year Baccalareate program. Ouallifications: Masters degree in Nursing with Psychiatric Nursing experience essential. Teaching experience essential. Teaching experience essential. Teaching experience Asiany: Commensurate with education and experience. Available: August 15, 1981. Send letter of inquiry and curricultum vitae to: Ellen Murphy, Chairman, Department of Nursing, St. Francis Xavier University, Antigonish Nova Scotia, B2G 1CO. 867-3955/867-2266.

Agonism Nova Scotta, B2G ICU.

LAURENTIAN UNIVERSITY, School of Nursing, Laurentian University, a small billingual university in Northeastern Ontario, is located near several beaufful lakes. Applications for July 1981 are invited from men and women for teaching positions in the undergraduate nursing programme. Openings are available in the following areas: nursing of the adult patient with acute, chronic lilness; psychiatric nursing; nursing the childbearing family. (These positions are subject to budgetary approval). Qualifications; a minimum of a master's degree in nursing as well as experience in the clinical field. Preference will be given to billingual candidates. Candidates must be eligible for registration with the College of Nurses of Ontarto. Salary and appointment level commensurate with qualifications and teaching experience. Applications in writing should include a curriculum vitae and names of three referees to: Ms. Gloria Viverais, Acting Director, School of Nursing, Laurentian University, Sudbury, Ontario, P3E 206.

L'UNIVERSITIE LAURENTIENNE. Ecote des

iario, 93E 206.
L'UNIVERSITE LAURENTIENNE. Ecote des Infirmières. L'Université Laurentienne est un peit établissement d'en seignement bliringue du nord-est de l'Ontario, situé près de plusieurs beaux lacs. Nous sollicitons des candidatures mixtes à des postes de professeurs pour le programme de baccalauréat en science infirmière. Les titulaires entreront en fonction au mois de juillet 1981. Il existe des vacances dans les domaines sulvants: soins aux patients adultes souffrent de maladies aiguês ou chroniques; soins aux malades mentaux; soins infirmières pour la famille où la mère est enceinte. (Ces postes sont soumis à l'autorisation budgétaire). Exigences: au moins une maîtrise en sciences Infirmières et de l'expérience dans le domaine clinique. La préférence sera accordée aux candidats bilingues. Les candidats doivent être admissibles au Collège des Infirmières de l'Ontario. Traltement et niveau en fonction des titres et de l'expérience de l'enseignement. Soumettre sa candidature vitae et des noms de trois répondants, àt Mad. Gloria Viverais, Directeur intérimaire, Ecole des infirmières, Université Laurentenne, Sudbury (Ontario, P3E 206.
UNIVERSITY OF SASKATCHEWAN. Obless de la contrais willes en la viveria possible se vites en le ce de l'enseignement. L'UNIVERSITE LAURENTIENNE. Ecote des

UNIVERSITY OF SASKATCHEWAN. College of Nursing. Faculty positions will be available in the college of nursing July 1, 1981. Applicants with a master's degree and recent clinical practice are required for tenurable appointment. A master's degree in nursing or an earned doctoral degree is preterred. Limited term appointments will

also be available to replace faculty on leave of absence. The undergraduate baccalaureate program is integrated and conceptually based. Team teaching is the mode used in most classes and all faculty are expected to have specialization in a clinical area and to participate in clinical supervision of students. Level of appointment and salary will be commensurate with previous experience in teaching, research and clinical nursing. Further information may be received from Dean U. Ridley, Coflege of Nursing, University of Saskatchewan, Saskatoon, Saskatchewan, S7N OWO.

#### OCEANOGRAPHY

UNIVERSITY OF BRITISH COLUMBIA. Depertment of Oceanogrephy. Physical Oceanographer. Applications are invited for a postdoctoral or research associate position in dynamical oceanography to study intermediate and large scale motions in the Northeast Pacilic. In addition, to some theoretical expertise in geophysical fluid dynamics, applicants should have an interest in the analysis of infrared satellite images, bydrographic and current merie data. terest in the analysis of infrared satellite im-ages, hydrographic and current meter data. Position available immediately for one year, with possibility of renewal for a second year. Send curriculum vitae and the names of three references to. Dr. Lawrence A. Mysak, Department of Oceanography, University of British Columbia, Vancouver, B.C., Canada V6T 1W5.

## PHILOSOPHY

UNIVERSITY OF VICTORIA. Department of Philosophy. Applications are invited for a one year (sabbatical leave replacement) appointment at the rank of Visiting Lecturer or Visiting Assistant Professor for the period 1 September 1931 to 30 April 1982. Candidates should have, or be on the point of completing, the Ph.D. and be capable of teaching introductory philosophy of science, it is possible that there may be an additional, part-time, position available in social ethics and/or contemporary European philosophy, Letter of application and vitae to: The Chairman, Department of Philosophy, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. Candidates should arrange to have three letters of reterence sent directly to the same address. Deadline March 1, 1931 or when position filled. UNIVERSITY OF VICTORIA, Department of

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BROCK UNIVERSITY. Department of Philosophy. Applications are invited for a tenure track appointment at the rank of Assistant or Associate Professor, in a department specialized in Modern European, Eastern and Comparative Philosophy. A Ph.D., enthusiasm for teaching and a record of publication are required, with special competence in analytic philosophy and Buddhist and Chinese thought. The successful candidate may be expected to assume administrative responsibilities in the department. Applications, including curriculum vitae and nemes of three references, should be submitted to: Dr. George J. Nathan, Chairman of Search Committee, Department of Philosophy, Brock University, St. Catharines, Onlario, L2S341. BROCK UNIVERSITY. Department of

L2S.34.1
UNIVERSITY OF SASKATCHEWAN. ST.
THOMAS MORE COLLEGE. Department of Philosophy. One year sabbatical replacement position in Philosophy at the level of Instructor or Lecturer. Candidates who will be considered should heve a background in Ancient and/or Medieval Philosophy and should be able to teach elementary logic. Competence in the area of philosophy or religion is also desireble. Salary will be commensurate with qualifications. St. Thomas More College is a liberal arts institution and

a Catholic College federated with the University of Saskatchewan. Interested candidates should send CV, transcripts, three letters of recommendation to: Dr. J. Novak, Department of Philosophy, St. Thomas More College, Saskatoon, Saskatchewan, S7N OW8, before the 15th of April, 1981. Appointment becomes effective July 1, 1981.

## PHYSICAL EDUCATION

THE UNIVERSITY OF LETHBRIDGE. Department of Physical Education. Rank: One position at the Assistant Professor level in Blomechanics. Qualifications: Ph.D. or frear completion. Teaching experience an asset. Dutles: Teaching at the undergraduate level and research. Salary: 1990-81 schedule: Assistant Professor: 52:2004 - \$30,794. Applications: Applications including a curriculum vitae, transcripts and three letters of reference should be sent to: Dr. N.G. Little, Chalmman, Department of Physical Education, The University of Lethbridge, Alberta. TH. MM. Effective Date: Tenure track position. Probationary appointment for one year beginning 1931 07 01. Closing date: When position filled.

### **PHYSICS**

UNIVERSITY OF TORONTO. SCAR-BOROUGH COLLEGE. Physics. One or two year visiting (limited term) Assistant Protessor starting July or September 1981. (Subject to budgetary approval.) Ph.D. Physics required with good lecturing and teaching ability. Principal duties are undergraduate teaching at the Scarborough Campus of the University of Toronto. Opportunities for research are available in the Department of Physics on the St. George Campus. Send curriculum vitae and names Department of Physics on the St. George Campus. Send curriculum vitae and name of three referees to: Chairman, Physical Sciences Division, University of Toronto, Scarborough College, West Hill, Ontario, Canada, M1C 1A4. Reference No. PHY/2X. ROYAL ROADS MILITARY COLLEGE. Physics. Royal Roads Military College invites applications for a term appointment in Physics starting 1 September 1931. Doctorate in any field of physics is desirable. Salary and rank related to qualifications and experience. Duties include undergraduate teaching in Physics. Complete dossier. Including names of three references should be sent to Dr. E.S. Graham, Principal, Royal Roads Millitary College, FMO Victoria, B.C., VOS 180.

Be sent to Ur. E.S. Graham, Principal, Noyal Roads Milltary College, FMO Victoria, B.C., VOS 180.

ROYAL ROADS MILITARY COLLEGE. Physics Physics Oceanography. Royal coads Military College has a tenure track vacancy in the Department of Physics effective 1 September 1981. Candidates should hold doctorate in physical oceanography. Appointment expected to be made at Assistant Professor level but salary and rank dependent on qualifications and experience. Relocation expenses can be provided. Dutles include undergraduate teaching in Physics and in Physics Oceanography: Research in coastal marine science. Applications should include complete dossier and names of three references and be sent to: Dr. E.S. Graham, Principal, Royal Roads Military College, FMO Victoria, B.C. VOS 180.

Royal Roads Military College, FMO Victoria, B.C. VOS 1981.

THE UNIVERSITY OF LETHBRIDGE. Department of Physics. Rank: Two positions at the Assistant Professor level in experimental physics. (Subject to availability of funding). Oualifications: Ph.D. or near completion. Duties: Teaching at the undergraduate level and research. Salary: 1990-81 schedule: Assistant Professor: \$22,004 - \$30,794. Applications: Applications including curriculum viae, transcripts and three letters of reference should be sent to: Dr. A.A. Schultz, Chairman, Department of Physics, The University of Lethbridge, 4401 University of Lethbridge, 4401 University of Lethbridge, 4401 University of Lethbridge, 4401 University of Lethbridge, Adol University of John Probationary appointment for one year beginning 1981 07 01. Closing date: When position filled.

## POLITICAL SCIENCE

CONCORDIA UNIVERSITY. Department of CONCORDIA UNIVERSITY. Department or political Science. Applications are invited for two full-time positions at the Assistant or Associate level commencing 1930, sub-ject to budgetary approval. Applicants should have completed the Ph.D., have teaching experience and a lirmly esteblish-ed publication record. Expertise is sought In the ereas of public policy and public ad-ministration, with emphasis on Ouebec and Canada. A knowledge of the Ouebec milieu and the French language is destrable. Can-didates would be expected to leach at both the undergraduate and graduate levels. Send full curriculum vitae and names of three referees to Dr. Everett M. Price, Chair-man, Department of Political Science, 7141 Sherbrooke Street West, Montreal, Ouebec, H4B 1R6. Deadline for applications: when positions are filled.

H4B 186. Deadline for appreciation when positions are filled.

CONCORDIA UNIVERSITY. Department of Political Science. Applications are invited for a futl-time position at the Assistant level. Applicants should have completed the Ph.D., have teaching experience and an established publication record. Expertise is sought in the area of methodology and one or more of the following areas: urban politics (Canada/Ouebec); political thought; international relations; Canadian provincial politics. A knowledge of the Ouebec milieu and the French language is desirable. Candidates would be expected to teach at both the graduate and undergraduate levels. Send full curriculum vitae and the names of three referees to Dr. Everett M. Price, Chairman, Department of Political Science, Concordia University, 7141 Sherbrooke Streef West, Montreal, Quebec, H4B 186. Deadline for applications: when position is filled.

18ENT UNIVERSITY. Department of Political Science, Send Concordia University, 7141 speriors of three referees to Dr. Everett M. Price, Chairman, 2018. Since Sessional appointment 1981-82 at Lecture or Assistant Professor level. Ph.D. Undergraduate teaching in introductory course, modern political thought and ideologies. Salary range (provisional) \$14,318 . \$17,570 (floor of Assistant Professor scale). Applications including curriculum vitae, transcripts, names of three referees to Professor Margaret Dovey, Chairman, Department of Political Studies, Trent University, Peterborough, Ontario. Deadline: When tilled. Position subject to budgetary approval. positions are filled.
CONCORDIA UNIVERSITY. Department of

budgetary approval.
UNIVERSITY OF VICTORIA. Department of UNIVERSITY OF VICTORIA. Department of Political Science. Applications are invited for an appointment of an Assistant Professor to be filled 1 July 1981, specializing in the histor of ... it is a replacement position, and not the one advertised in 1980. Applicants should have a Ph.D. at the time of recommendation of appointment. Salary will be commensurate with qualifications. Applications, with curriculum vitae and the names of three referees should be sent to. Dr. Mark Sproule-Jones, Chairman, Department of Political Science, University of Victoria, P.O. Box 1700, Victoria, B.C. VBW 2Y2. Closing date: 1 March 1981.

## **PSYCHOLOGY**

THE UNIVERSITY OF LETHBRIDGE Department of Psychology. Rank: One position at the Assistant level in Developmental Psychology or a closely allied area. Oualifications: Ph.D. Duties: Teaching at the undergraduate level and research. Salary: 1980-81 schedule: Assistant Professor: \$22,004 · \$30,794 Applications: Applications including a curriculum vitae, transcripts, three letters of reference and a summary of research goods should be sent

plications including a curriculum vitae, transcripts, three letters of reference and a summary of research goals should be sent to: Dr. Ian. O. Whishaw, Chailman, Department of Psychology, The University Drive, Lethbridge, Adberta, Tik. 3M. Effective Date: Tenue track, position. Probationary appointment for one year beginning 1981 07 of Closing on the Psychology Subject to budgetary approximation of the Concord of the Contribution to the department. Curriculum vitae, three letters of recommendation and publication reprints should be sent to Dr. T. Arbuckle-Maag. Chairman, Psychology Department, Concord Luniversity, 1455 de Maisonneuve Bivd. West, Montreal, Ouebee, 143G 1MB. Closing date: March 31, 1981.

1981.

Fig. 1981.

areas: Attitude formation and change; per-sonality and social behaviour; quantitative methods. Applications with curriculum vitae and three letters of reference should be sent to: Or. F.I.M. Cralk, Department of Psychology, Erindale College, Mississauga, Ontanic, LSt. 106.

Ontario, LSL 108.

DALHOUSIE UNIVERSITY. Department of Psychology. Clinical Psychology. Dalhousie University intends to begin a programme for the Ph.D. degree in Clinical Psychology in the Department of Psychology in July 1981, subject fo adequate funding. At this stage, two full-time academic appointments are anticipated, one at fine full or associate level, and one at the assistant level with salaries to be negotiated. The individuals appointed should have interests and experience in both clinical practice and research. The most pressing needs are for staff able to teach theory, research and practice in clinical assessment, and to teach classes In such areas as psychopathology and social deviance. Furleach classes In such areas as psychopathology and social deviance. Further information may be obtained from Dr. P.J. Dunham, Chairman Clinical Search Committee, Department of Psychology, Dalhouste University, Halifax, Nova Scotia, Canada, B3H 4J1. Applications should include a curriculum vitae with a list of publications, the names of at least three referees, and reprints of representative referees, and reprints of representative publications. Preference will be given to applicants eligible for employment in Canada at the time of application.

SAINT MARY'S UNIVERSITY. Department of Psychology. Assistant Professor. The

at the time of application.

SAINT MARYS UNIVERSITY. Department of Psychology, Assistant Professor. The Department of Psychology is seeking to fill a lenure-track position in the general area of Applied Psychology. The Department offers M.Sc. programs in Clinical and Industrial/Organizational Psychology. The ideal candidate is one who can contribute through teaching and research, to both of these areas. Experimental psychologists with strong applied interest should also feed welcome to apply. Duties include teaching at the undergraduate and graduate levels, research and professional activity, and research supervision. The 1980-81 salary floor for the assistant professor rank is \$19,908. Starting date for position is \$19,908. Starting date for position is \$19,908. Starting date for position in Canada at the time of application. Applicant should seemd a letter of application should seemd a letter of application in Canada at the time of application. Applicant in the seem of the professional interests along with a vitae and the names of three references to: Dr. Victor M. Catano, Chairperson, Department of Psychology, Saint Mary's University, Halifax, Nova Scotla, 83H 303. UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Applications are invited for a

Halliax, Nova Scotla, B3H 3C3.
UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Clinical Community Psychologist. Applications are invited for a tenurable faculty appointment at the assistant professor level (salary range for 1980-81: \$21,120 to \$27,144), effective July, 1981. The position sirvives undergraduate teaching and teaching and supervision of graduate students in an APA accredited (provisional) clinical programme. Applicants should have completed all clinical Ph.D. requirements. They should have a strong commitment to the scientist-practitioner model and be actively engaged in research. Send curriculum vitae and three (3) letters of recommendation to: Dr. T. Wishart, Chairman, Department of Psychology, University of Saskatchewan, Canada, \$7N 0W0.
UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Cognitive

chewan, Canada, STN WW.
UNIVERSITY OF ASKATCHEWAN. Department of Psychology. Cognitive Psychologist. Applications are invited for a stantial facility appointment at the assistant able faculty application and a stantial probability. The position of a proposition o

supervision of clinical practica and internships, supervision of M.A. and doctoral thesis research and maintenance of a personal research program. The preferred candidate should have substantial supervised clinical experience in a school and/or mental health settling. An established record of research productivity as documented by scholarly publications will be necessary in order to secure a graduate faculty appointment. The Department of Applied Psychology elso includes divisions of Counselling and Educational Psycology. Faculty Interests cover a broad spectrum of applied and basic clinical and research interests. Authorization has been given for a tenure-track appointment to be made if appropriate and if the successful applicant is approved tor such an appointment. The successful applicant will be expected to provide evidence of a high level of scholarship, recognized expertise and an acade to make a substantial and sustained addition contribution to the field. Candidates be considered to for Chairperson of the Department. Appl of Chairperson of the Department. Appl of Chairperson of the Department. Appl of Chairperson of the Sent to Dr. John R. Malles, Act stan Olicetor (Academic), Ontario Instituctions Studies in Education, 252 Bloor Street West, Toropolic, Ontario, MSS 1V6. The deadline for applications is March 14, 1981.

UNIVERSITY OF WINDSOR, Department of Psychology, The Department of Psychology, The Starting date for this position, rank open, in the area of child clinical psychology. The starting date for this position, rank open, in the area of child clinical psychology. The Department of Psychology, University of Windsor, Windsor, Ontario, N98 394.

MOUNT SAINT VINCENT UNIVERSITY. Department of Psychology, University of Windsor, Windsor, Ontario, N98 394.

MOUNT SAINT VINCENT UNIVERSITY. Department of Psychology, The Department of Psychology, University of Windsor, Windsor, Ontario, N98 394.

in the area of social or developmental scholo.

Qualifications doctorate and teaching experience preferred. Rank and salary in accordance with qualifications and experience. The position will commence July 1981. Send curriculum vitae and the names of three referees to Dr. Susan Clark, Dean, Human and Professional Development, Mount Saint Vincent University, Hailfax, Nova Scotia, B3M 2J6.

## READING

READING

THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION. Reading Research Position. An appointment is to be made in Reading in the Canadian Department of the Ontario Institute to Studies in Education at the level of Assistant or Associate Professor. Applicants should have a doctorate and be a specialist in reading theory, research in the reading process and reading instruction. They should be able to teach graduate courses at the master's and doctoral level and be admissible to the University of Toronto School of Graduate Studies. They should also be able to quide and undertake research in their field of expertise and be willing and able to undertake field work with practitioners. Authorization has been given for a tenure-track appointment to be made it appropriate and it the successful applicant is approved for such an appointment. The successful applicant will be expected to provide evidence of a high tevel of scholarship, recognized expertise and an ability to make a substantial and sustained academic contribution to the field. A, illcations ship the contribution to the field. A, illcations ship conception of the provide and the successful population of the referees should be sent on the contribution to the field. A, illcations ship contribution to the field. A, illcations ship contribution to the field. A illcations ship the contribution to the field. A illcations ship contribution to the

# **RELIGIOUS STUDIES**

THE UNIVERSITY OF LETHBRIDGE. Depart THE UNIVERSITY OF LETHBRIDGE. Department of Relfgious Studies. Rank: One position at the Assistant Professor level (subject to availability of funding). Ovalification: Ph.D. or near completion. Expertise in the Hebrew Bible and Judaism, secondary area in Islam an asset. Dutles: Teaching at the undergraduate level and research. Salary: 1980-81 schedule: Assistant Professor: \$22.004 - \$30.794. Applications: Applications including a curriculum vitae, transcripts and three letters of reference should be sent to: Chairman, Search Committee, Cr.O Dean's Office, Faculty of Arts and Science, The University of Lethbridge, 401 University Drive, Lethbridge, Alberta, T1K 3M4. Effective Die Tenure-track position, Probationary appointment for one year beginning 1981 07 01. Closing Date: when position filled.

beginning 1981 of vi. Ciosing Date: When position filled.

SAINT PAUL UNIVERSITY. Theology. SAINT PAUL UNIVERSITY. Theology. Tenure-track appointment in New Testament. Rank is open. Doctorate preferred; LS.S. will be considered. Must be able to understand spoken French: Conversant with R.C. exegesis and tradition. Graduate and undergraduate leaching and research. Salary will be commensurate with qualifications and experience. Vitae and three letters of reference to Dean, Faculty of Theology, Saint Paul University, 223 Main Street, Ottawa, Ontario, K15 1c4. To be effective September 1, 1981. Deadline for submission: February 28, 1981.

UNIVERSITE SAINT-PAUL. Théologte. Université de la perfied de la perfied

Sion, February 26, 1961.

UNIVERSITE SAINT-PAUL. Théologie.

Théologie morale. Poste menant à la permanence. Rang à déterminer. Doctorat. Doit comprendre l'anglais parlé. Considération spécial pour intérêt à un des domaines appliqués suivants: éthique sociale et politique, éthique familiale, bioéthique. Enseignement de la théologie morale aux trols cycles d'études à la Faculté de théologie et à l'Institut de pastorale. Saiatre selon l'expérience et les qualifications. Faire parvenir curriculum vilae et lettres de théologie, Université Saint-Paul, 223, rue din de l'aux (Dataro), KIS 104. Entrée en vigeur. 1er septembre 1981. Date limite du concours: 28 février 1981.

## SOCIOLOGY

THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION. Department of Sociology. Applications are invited for a position at the Assistant or Associate Professor level in the Department of Sociology in Education. The department arries out graduate studies, research and field development in education in four broad program areas—applied sociology, feminist studies, marxist studies, and the sociology of knowledge. The person hired should be expected to coordinate the Ed.D. program, as well as work with MEd. M.A. and Ph.D. students. Coordination would involve both on-campus and off-campus programs. Demonstrated scheduly accomplishment at the graduate feel would be a requirement. The person should be skilled in the teaching of field methods, applied sociology, and able to carry out field based research. The substantive areas of work in sociology of education would include one or more of the following interests—schooling, deviance, labour education. Author/2alion has been given for a tenure-track appointment to be made if approved for such an appointment. The successful applicant visit approved for such an appointment. The successful applicant will be expected to processful applicant visit approved for such an appointment. The successful applicant visit is approved for such an appointment. The successful applicant will be expected to processful applicant will be expected to processful applicant visit approved for such an appointment. The successful applicant will be expected to processful applicant will be expected to processful applicant will be expected to processful applicant visit on the field. Starting date for position to the field. Starting date for position of the field. Starting date for position of the field. Starting date for position of the processful applicant will be expected to processful applicant will be exp

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UNIVERSITY OF MANITOBA. Department of Sociology, Applications are invited for a two or three year term appointment with possibility of extension at Lecturer or Assistant Professor level, subject to budgetary approval. Completed Ph.D. preferred. The University encourages both women and men to apply for this position and especially invites applications from Canadian citizens, permanent residents, and others eligible for employment in Canada at the time of application. Specialization in the area of Criminology. May Include Field Placement responsibilities. To commence July, 1981. Send vitae including names of at least three referees to Professor R. Bienvenue, Chairperson, Recruitment Committee, Chairperson, Recruitment Committee, Chairperson, Recruitment Committee, Opeartment of Sociology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Applications will be received until the position is filled. UNIVERSITY OF MANITOBA, Department

Applications will be received until the posi-tion is filled.

UNIVERSITY OF MANITOBA. Department of Sociotogy. Applications are invited for a one year term appointment at Lecturer or Assistant Professor level, subject to budgetary approval. Completed Ph.D. preferred. The University encourages both

women and men to apply for this position and especially invites applications from Canadian citizens, permanent residents, and others eligible for employment in Canada at the time of application. Specialization in the area of methods, demography or medical sociology. To commence July, 1981. Send vitae including names of at least three referees to: Professor R. Bleinvenue, Chairperson, Recruitment Committee, Department of Sociology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Applications will be received until the position is filled. McMASTER UNIVERSITY. Department of Sociology. The Department is inviting applications for a two year contractually limited position at the rank of Assistant Pofessor, commencing July 1, 1881.

ressor, commencing July 1, 1981. Applicants are expected to have the Ph.D. or equivalent; specializations are open Applications, including curriculum vilae and names of references, should be sent to Dr. W. Shaffir, Department of Sociology, McMaster University, Hamilton, Ontario, L85 4M4.

names of reterences, should be sent to university. Hamilton, Ontario, McMaster University, Hamilton, Ontario, ISS 44M.
SAINT MARY'S UNIVERSITY. Department of Sociology. One nine-month term appointment. Ph.D. preferred; undergraduate leaching experience required. Two sections of required course in sociological theory; one upper level course. Salary competitive according to rank and qualifications, prorated nine months. Apply in writing, with vitae including three references to: Dr. Henry Veltmeyer, Chairperson, Department of Sociology, Saint Mary's University, Halliax, Nova Socials, B3H 3C3. Deadline: When position is filled.
THE UNIVERSITY OF LETHBRIDGE. Department of Sociology, Rank: One position at the Assistant Professor or Associate Professor level. Oualifications: Ph.D. Dutles: Teaching at the undergraduate level and research in the following areas of sociology: Introductory, Social Welfare, Industrial, Political; and one of Canadian Society, Deviance or Complex Organization. Salary: (1920-81 schedule). Assistant Professor \$22,004 - \$30,794; Associate Professor \$22,004 - \$30,794; Associat

### SOCIOLOGY/ ANTHROPOLOGY

DALHOUSIE UNIVERSITY. Depertment of Sociology end Social Anthropology. Applications are invited for two contractually limited one-term appointments at assistant professor rank. Ph.D. required. Courses to be taught include introductory sociology and social anthropology, health and Illness, research methods and other or or undergraduate courses. Applications will be considered until the positions are illied. Please forward curriculum vitae and names of three referees to Chairperson, Department of Sociology and Social Anthropology, Dalhousle University, Halifax, Nova Scotia, 83H 112.

Dalhousle University, Halitax, Nova Scotia, B3H 112.

BRANDON UNIVERSITY. Depertment of Sociology and Anthropology. Applications are Invited for a lecturer or Assistant Professor (Probationary: tenure track) appointment in Anthropology (specialist in Archaeology). Applicants should have completed or nearly completed a Ph.D., have teaching experience, and have demonstrated research ability. He/she must have some background in general anthropology and be able to teach a variety of courses. Research specialization in northern plains or boreal forest archaeology and a willingness to develop some local research is preferred. Current annual salary bases: Lecturer \$15,500; Assistant Pro-

fessor \$19,500. Position to commence September 1, 1981. Closing date for applica-tions: When position filled. Send full cur-ficulum vitae, transcripts and three letters of reference to the Dean, Faculty of Arts, Brandon University, Brandon, Manitoba, R7A 6A9.

### THEATRE

THE UNIVERSITY OF ALBERTA. Department of Drama. The Department seeks a full time Sessional Lecturer in Cutting and Costume Design. Applicant would be required to leach costume building and cutting with use the costume of the costume of the costume seek of the costume of the c

Alberta, Canada, 186 209
DALHOUSTE UNIVERSITY. Department of Theatre Dalhousie University in the Department of Theatre Dalhousie University in the Department of Theatre expects to ornake a full time continuing acceptance and appointment effective July 1, 194 times and significant of the successful candidate and significant publication (or appropriate and schievements). The appointment will be made in the area of either threaten itsory or dramaturgy. Theatre historians should have a special and proven interest in Canadian drama, the theatre history or the historic related his between the theatre and the line after the state of dramaturgy should have an established interest in Canadian drama, the cramatic genres, or dramatic criticism. Salary and rank are dependent on qualifications and experience. Applications and at least three letters of reference should be sent to Peter Perina, Chairman, Department of Theatre, Dalhousie University, Halifax, Nova Scotia, 834 335. Closing date: when the position is filled.

### VETERINARY MEDICINE

UNIVERSITY OF GUELPH. Department of Veterinary Microbiology and Immunology. The Department is seeking applicants for a faculty position in the area of pathogenic bacteriology which will be vacant from January 1, 1981. The duties include teaching at the undergraduate level in the DVM and B.Sc. programs, and at the graduate level, which will include the supervision of candidates for higher degrees in veterinary bacteriology, together with participation in the Department's research program on economically important bacterial diseases of food animais. Current major research projects relate to enteric and respiratory infections in cattle and swine, and owner mastitis. Applicants should have a DVM degree, and a Ph.D. In veterinary bacteriology, together with extensive relevant experience in teaching and research. The salary and rank for this appointment are negotiable, and the position is subject to budgetary approval. Enguiries and applications should be forwarded to Dr. J.B. Derbyshire, Chairman, Department of Veterinary Microbiology end Immunology, University of Guelph, Ontario, NiG ZWI.

University of Guelph, Guelph, Ontario, NiG 2W1.
UNIVERSITY OF GUELPH. Ontario Veterinary College. Department of Clinical Studies. The Department is seeking applications for a four in the area of Avian Health to be available Merch 1, 1981 or as soon thereafter as possible. The dutles will include participation in teaching both at the undergraduate and graduate level and in hospital service activity relevant to the species. Scholarly development will be encouraged. The applicant must be licensed to practice Veterinary Medicine in the Province of Ontario. An advanced degree, teaching and field experience are desirable. Rank and salary are commensurate with training end experience. The position is subject to final budgetary approval. Applications or enquiries should be made to Dr. M.R. Wilson, Chairman, Department of Clinical Studies, Ontario Veterlnary College, University of Guelph, Guelph, On-

tario, Canada, N1G 2W1.

## **MISCELLANEOUS**

UNIVERSITY OF SASKATCHEWAN. Summer Session. Summer Session 1931 (July 2-August 14). Sessional Lecturers are required for summer teaching positions for the following courses: Art Education — Investigation of philosophy techniques and materials for teachers in the field. Geography — preferably Ph.D. and field research experience in some area of Physical Geography. Educational Administration — Selected issues in comparative and international administration. Administration in Continuing Education—An area of particular concern will be extension adjusted to the Coordinator strength of the UNIVERSITY OF SASKATCHEWAN, SI

## LATE ADS

UNIVERSITY OF VICTORIA. Department of Political Science. Applications are invited for 2 full-time sessional appointments to teach courses for faculty members on leave in 1931/82. These appointments are from 1 September 1981 to 30 April 1982. The applicants should be qualified to teach in at least one of the following fields: (1) Research methods, (2) Public administration, (3) Canadian politics, (4) international relations, (5) comparative politics. Applicants should possess at least an M.A. degree and be working towards a Ph.D. Salary will be commensurate with qualifications, (5) comparative politics. Applications, Applications, with curriculum vitae and the names of three referees, should be sent to: Dr. Mark Sproule-Jones, Chairman, Department of Political Science, University of Victoria, P.O. Box 1700 Victoria, B.C. WW 2Y2. Closing date: 1 April, 1981. UNIVERSITY OF NEW BRUNSWICK, Division of Vocational Education. Applications are being accepted for the following positions at the Kenya Technical Teachers College, based in Neirobi, Kenya, East Africa. Contracts are for a two year duration commencing August 1981. Salary competitive and the emissions requires one person. Switch and the competition of the provided by the Canadian International Development Agency. Each of the following positions are being every provided by the Canadian International Development Agency. Each of the following positions are applied to the second provided by the Canadian International Development Agency. Each of the following positions are positions requires one person. Switch at eaching dependence, professional quired, preference will be Alhough not required. Tradesman/teacher to depressional general fications such as gourneymans certificated of Drawing Seculiation of Vocational Education University of New Turnswick Bag Service No. 45333 Fredericton, N.B. E38 6E3. ACADIA UNIVERSITY. Depertment of Psychology. Applications are invited for 10-month sessional positions as asbabilical leave replacements subject to budgetary approval. Ph UNIVERSITY OF VICTORIA. Department of

10-month sessional positions as sabbatical leave replacements subject to budgetary approval. Ph.D. required in any area of Experimental and/or Developmental Psychology. Applications, which will be received until the positions are filled, should be sent to Dr. Verne R. Bacharach, Acting Head, Department of Psychology, Acadia University, N.S., Bop 1X0, with a curriculum vitae and the name of three referees.

reculum vitae and the haine of three referees.

UNIVERSITY OF VICTORIA. Faculty of Education. Position: One year sessional or visiting appointment in Educational Administration for off-campus project. Requires residence in Courtenay/Campbell River area. Qualifications: Doctoral degree in educational administration. Active research Interests with recent publications. A background in curriculum studies desirable though not necessary. Duties: To coordinate a joint Masters level program in educational administration and curriculum studies, and to leach courses in educational administration at graduate and tonal administration at graduate and

undergraduate levels. Rank and Salary:
Dependent upon qualifications and experience. Apply to: Send full curriculum vital and names of three referees to Chairman and the send full curriculum vital and names of three referees to Chairman appartment of Communication and Social Epartment of Communication and Social Epartment of Communication and University Vital Epartment of Epartment of Communication and University Closing Detect Vital Epartment of Communication and Epartment of Communication and Epartment of Communication and Epartment of Epartme

Acadia University, Wolfville, Nova Socita, BOP 1XO, Applications will be received until the positions are filled.

UNIVERSITY OF SASKATCHEWAN. Department of Biochemistry. A position for physical biochemist at the rank of Assistant Professor is available in the Department Biochemistry, College of Medicine, University of Saskatchewan. Applicants must have a Ph.D. and/or M.D. degree. Preference will be given to Individuals with experience in the area of X-ray crystallography. Dutles will include research and teaching of biochemistry to undergraduate and graduate students. Effective date of appointment is July 1st, 1981. Salary will be commensurate with experience and training. Send curriculum vitae and names of three references to: Dr. J.D. Wood, Head. Department of Biochemistry, University of Saskatchewan, Saskatchewan, Canada S7N OWO.

UNIVERSITY OF SASKATCHEWAN, Depart UNIVERSITY OF SASKATCHEWAN. Department of Blochemistry. A three-year term appointment as Assistant Professor may be available in the Department of Biochemistry, College of Medicine, University of Saskatchewan. Applicants must have a Ph.D. and/or M.D. degree. Effective date of appointment is July 1st, 1981. Salary will be commensurate with experience and training. The appointment is conditional upon anticipated funds being available. Send curriculum vitae and names of three-referees to: Dr. J.D. Wood, Head, Department and Biochemistry, University of Saskatchewan, Saskaton, Sask., Canada S7R OWO. S7N OWO

UNIVERSITY OF SASKATCHEWAN. Department of Biochemistry. A position at the rank of Assistant Professor is available in the Department of Biochemistry, College of Medicine, University of Saskatchewan. Applicants must have a Ph.D. and/or M.D. degree. Dutles will include research and teaching of biochemistry to undergraduate and graduate students. Effective date of appointment is July 1st, 1981. Salary will commensurate with experience and training. Send curriculum vitae and names of their professor of the professo UNIVERSITY OF SASKATCHEWAN, D

Department of Blochemistry, University of Saskatchewan, Saskaton, Saskatchewan, Canada S7N OWO.

YORK UNIVERSITY. Depertment of Political Science. 1. Position: A three year contractually limited appointment at the Assistant Professor level subject to budgetary approval. 2. Qualifications: Ph.D. 3. Duties: To teach courses in the field of Strategic Studies. 4. Salary: According to qualifications 5. Address replies to: Professor R.B. Byers Research Programme in Strategic Studies, 040 McLaughlin College, York University, Downsview, Ont. M.J. 193. 6. Appointment date: July 1, 1981.

YORK UNIVERSITY: Department of Political Science. Position: Research Associates in Strategic Studies. Outlifications: Ph.D. preferred. Duties: To undertake directed research with the York Research Programme in Strategic Studies. Outlifications: Ph.D. preferred. Duties: To undertake directed research with the York Research Programme in Strategic Studies. Outlifications: Ph.D. States of College, York University Down Laughlin College, York Unive

sion, University of Toronto, Scarborough Campus, 1265 Milltary Trail, West Hill, On-tarlo, Canada M1C 1A4. (This position is

subject to approval).
THE UNIVERSITY OF ALBERTA. Faculty of subject to approval.
THE UNIVERSITY OF ALBERTA. Faculty of Nursing. The University of Alberta Faculty of Nursing invites applicants for both senior and beginning positions from 1 July 1981.
Master's degree and relevant clinical experience required; Post-Master's preparation or Ph.D. preferred. Teaching primarily in undergraduate programs, but some graduate teaching possible for suitable candidates; joint clinical appointments may be arranged for interested candidates. Continuing vacancies exist; appointment possible at Assistant or Associate Professor rank depending on qualifications. Also full-time sessional appointees (8 month period) or replace staff on leave, rank and salary will depend on qualifications. The University of Alberta Is an equal opportunity employer. Please send enquires and applications to: Dr. P.A. Field, Acting Dean, Faculty of Nursing, The University of Alberta, Edmonton, Alberta, 160 ESSE LAVAL. Depertement de

Ing. The University of Alberta, Edmonton, Alberta T6G 2G3.
UNIVERSITE LAVAL. Dépertement de sociologie. Un poste de protesseur de carrière. L'évaluation sera effectuée selon l'excellence du dossier. Le département mettra cependant l'accent sur la capacité du cardidat à s'intégrer dans 'un des champs d'enseignement au niveau gradué: culture, développement, travail, interventions sociales. Une expérience de recherche est demandée. Le doctorat est exigé, mais seront aussi considérées les candidatures de personnes en rédaction de thése dont le dossier est exceptionnel. Entée en vigueur le 1er juin 1981. La date limite de réception des candidatures est lixée au 28 Jéviler 1981.
UNIVERSITY OF WATERLOO. Business administration. Accounting and finance — Ap.

ministration. Accounting and finance — Ap plications are invited for faculty positions at the rank of associate or assistant protessor ine rank of associate or assistant protessor from those with teaching and research interests in (I) managerial accounting (II) finance, Ph.D. or equivalent. Salary end rank will depend on qualifications. Appointments effective September 1, 1981 or by arrangement. Appointments available untill positions filled. Send résumés to Dr. John R. Hanna, Professor of Accounting, 222 Hagey Hail, University of Waterloo, Waterloo, Ontario, N2L 3G1. First consideration will be given to those applicants who at the time of application are legally eligible to work in plication are legally eligible to work in Canada for the period covered by this posi-tion. The availability of this position is sub-

ject to budgetary approval.

UNIVERSITY OF WATERLOO. Depertment of Combinatorics and Optimization. Ap-plications are being accepted for the posi-tion of an Assistant or Associate Professor plications are being accepted for the position of an Assistant or Associate Professor
in Continuous or Discrete Optimization. The
position is for a three-year definite term,
with the possibility of a tenure track appointment at the end of this period. Applicants should have proven ability, or the
potential, for excellent research and effective teaching. Responsibilities will also include the supervision of graduate students.
Salary and rank will be commensurate with
qualifications and experience. Effective
date of appointment is September 1, 1981.
Interested individuals should send resumes
and the names of three references to Professor J.A. Bondy, Cheliman, Department of
Combinatorics and Optimization, University
of Waterloo, Waterloo, Ontario, NZL 3GT.
First consideration will be given to those
applicants who at the time of application
are legally eligible to work in Canada for the
period covered by this position. Subject to
availability of funds.
UNIVERSITY OF WATERLOO, Dépertement
UNIVERSITY OF WATERLOO, Dépertement

avallability of Junds.
UNIVERSITY OF WATERLOO. Dépertement UNIVERSITY OF WATERLOD. Dépertement de français Le Département de français de l'Université de Waterloo fait appet aux candidatures en vue de l'attribution d'un poste de Professeur Adjoint de langue française et de linguistique appliquée. La durée du contrat sera d'un an ou de trois ans, selon les quallitications et états de service du candidat. Les fonctions comportent l'enseignement de la langue française aux étudiants du premier cycle et des cours de linguistique romane (française) au niveau supérieur du baccalauréat et à celui de la malitrise. Le titulaire agria en outre en tant supérieur du baccalauréat et à celui de la maltrise. Le titulaire agira en outre en tant que conseiller pour l'utilisation rationnele du teuretoire d'entre des expériences d'enseignement partiellement intormatisé. Le traitement minimum du Professor Adjoint est de \$19,300, la rénumération réelle sera établie en fonction des qualifications et états de service du candidat. Entrée en fonction au ter juillet 1991. Les demandes doivent être envoyées au plus tard de 28, février 1981 à l'adresse sulvante: Professeur J.R. Dugan, Directeur

du Département de Irançais, Université de Waterloo, Waterloo, Ontario, Canada, NZL 3G1. N B.: Cette offre est sans engagement formel Jusqu'à confirmation des décisions nécessaires en matière d'allocation de crédits. Serons considerées par priorité les offres de service émanant de candidats qui, au moment de l'introduction de leur demande, seront en possession d'un permis de travail ayant valeur légale au Canada pour le durée de l'emploi à confierre. UNIVERSITY OF WATERLOO. Depertment of French. Applications are being accepted

pour le durée de l'emploi a Confeter.
UNIVERSITY OF WATERLOO. Depertment of French. Applications are being accepted for the position of Assistant Professor of French in the area of applied flinguistics and language teaching; one or three year contract depending on qualifications and experience. Duties are to teach French language courses to undergraduales, piece and the second of the second the time of application are legally eligible to work in Canada for the period covered by this position.
UNIVERSITY OF WATERLOO. Health

UNIVERSITY OF WATERLOO. Health Studies. Applications are being accepted for the position of ASSISTANT PROFESSOR in Physiology, with research interests in stress, cardiovascular, environmental or developmental areas. Ph.D. preferable plus one/two-year post-doctoral experience. Strong research potential, and ability to interact with a multidisciplinary behavioural and biomedical faculty, are essential. Responsibilities include teaching undergraduate and graduate courses in an interdisciplinary department concerned undergraduate and graduate courses in an interdisciplinary department concerned with health behaviour related to diseases which involve personal choice (e.g., smoking, eating, alcohol consumption, exercise habits) and the biological bases for these diseases. Assistant professor minimum approximately \$19,800. Address applications to: J.A. Best, Ph.D., Chairman, Department of Health Studies, University of Waterloo, Waterloo, Ontarlo, N2L 3G1. Appointment to commence, September 1, 1981. Closing date: February 28, 1981. Position contingent on the availability of lunds. First consideration will be given to those applicants who at the time of application are legally eligible to work in Canada for the period covered by this position.

this position.
UNIVERSITY OF WATERLOO. Health
Studies. Applications are being accepted
for the position of ASSISTANT PROFESSOR in Health Programme Evaluation.
Ph.D., or equivalent with strong background
in one or more of the major approaches to programme evaluation and evaluation research. Strong research potential, and ability to interact with a multidisciplinary behavioural and biomedical taculty, are ability to interact with a multidisciplinary behavloural and biomedical faculty, are essential. Responsibilities include teaching undergraduate and graduate courses in programme evaluation plus other areas of expertise, in an interdisciplinary department concerned with health behaviour related to diseases which involves personal choice (e.g., smoking, eating, alcohol consumption, exercise habits) and the biological bases for these diseases. Assistant protessor minimum approximately \$19,800. Address applications to: J.A. Best, Ph.D., tessor minimum approximately \$19,800. A. Best, Ph.D., chairman, Health Studies Department, University of Waterloo, Waterloo, Ontario N2L 3G1. Appointment to commence, September 1, 1981. Closing date: February 28, 1981. Subject to evaliability of funds. First consideration will be given to those applicants who at the time of application are legally eligible to work in Canada for the period covered by this position.

UNIVERSITY OF WATERLOO. Department ONIVERSITY OF WATERLOO, Department of Kinesiology, Applications are being accepted for the position of 1. Assistant/Associate Professor 2. Ph.D. with background in neurophysiology (neuro control) and biomechanics 3. Provide research direction in neural control and the with psychomotor behaviour and work physiology. Teach neural control and biomechanics at the undergraduate and biomechanics at the undergraduate and graduate levels. 4. Salary offered is Assistant Professor (minimum \$19,800); Associate Professor (minimum \$25,800). Salary and rank commensurate with experience. 5. Dr. M.T. Sharratt, Chairman, Department of Kinesiology, University of

Waterloo, Waterloo, Ontario, N2L 3G1. 6. September 1, 1981. 7. Until position filled. 8. First consideration will be given to those applicants who at the time of application are legally eligible to work in Canada for the prior covered by this position.

NUMERSITY OF WATERLOO. Feculty of Methematics, Department of Applied Mathematics, Applications are being accepted for the position of Assistant Professor, a three-year detinite term appointment with the possibility of it becoming tenure track, commencing September 1, 1981. The appointee will be expected to participate in undergraduate and graduate teaching as well as research. Applicants should have a Ph.D. in, or related to, Applied Mathematics, Special consideration will be given to applicants with experience in Mathematical Modelling. A detailed curriculum vitae, a statement of research interests, and the names of three referees should be sent to Professor C.F.A. Beaumont, Chalrman, Department of Applied Mathematics, The University of Waterloo, Ontario, Canada, N2L 3Gf. First consideration will be given to those applicants who at the time of application are legally eligible to work in Caneda for the prior covered by this position. Subject to availability of funds.

UNIVERSITY OF WATERLOO. Mechanical Engineering, Application of Assistant Procepted for the position. On Assistant Pro-

UNIVERSITY OF WATERLOO. Mechanical Engineering. Applications are being accepted for the position of Assistant Professor. Tenue track position, initial appointment will be tor three years. A recent Ph.D. graduate with experience in digital and analog control of mechanical systems. Teaching responsibilities will be primarily at the undergraduate and graduate level in control and automation. The successful applicant will be expected to contribute to the department's research in his area and will policant will be expected to contribute to the department's research in this area and will interact with faculty who have ongoing projects in this and related areas such as fluid power, machinery diagnostics and noise control. Salary will be commensurate with experience and qualifications. A detailed curriculum vitae, a statement of teaching and research interests and the names of three referees should be sent to Dr. D.J. Burns, Chairman, Department of Mechanical Engineering, University of Waterloo, Waterloo, Ontario, N2L 351. May 1, 1981. No closing date for receipt of applications, Subject to the availability of funds). First consideration will be given to those applicants who at the time of application are legally eligible to work in Canadior the period covered by this position. UNIVERSITY OF WATERLOO. Department of Psychology. Applications are being ac-

for the period covered by this position. UNIVERSITY OF WATERLOO. Department of Psychology, Applications are being accepted for several anticipated positions as Assistant Professor of Psychology in the areas of Social, Perception-Cognition, and Applied Developmental. Regardless of area of specialization applicants should show exceptional promise as a scholar and a commitment to the development of an active and sustained research program. In addition to research, responsibilities include teaching at both the graduate and undergraduate levels and supervision of student research. The salery is competitive; persons eligible for employment in Canada at the time of application will receive first consideration. Applications will be accepted until the positions are filled; to ensure consideration all material should be available by May 15. 1981. Applicants should submit a complete vitae, a cover fetter specifying the position of interest, and samples of scholarly work (e.g., reprints or preprints), and see that at least three letters of recommendation are sent directly to Dr. T. Gary Waller, Chairman, Department of Psychology, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. The availability of this position is subject to budgetary approval.

UNIVERSITY OF WATERLOO. Recreation. Applications are being accepted for the position of Assistant or Associate Professor in Therapeutic Recreation. Qualifications include an earned doctorate or its near completion in Therapeutic Recreation or related discipline. A strong research background with the ability to successfully supervise student these and honors projects with a broad interdisciplinary view to graduate and undergraduate instruction and continued involvement and participation in professional organizations with a demonstrated competence and commitment to scholarship. Salary offered is Assistant Professor (minimum \$19,800). Salaria and fank commensurate with qualifications and experience. Those interested should send applications to Dravid Ng, Chairman, Department of Recreations of the professor of the UNIVERSITY OF WATERLOO. Recreation.

tario, N2L 3G1. Effective date of appointment is March 15, 1981. Applications accepted until position is filled. Subject to availability of lunds. First consideration will be given to those applicants who at the time of application are legally eligible to work in the control of the control Canada for the period covered by this posi-

tion.

JUNIVERSITY OF WATERLOO. Recreation. Applications are being accepted for the position of Assistant or Associate Profesion of Assistant or Associate Profesion in Recreation Administration. Outlifications include an earned doctorate or its near completion in Recreation Administration or related discipline. A strong research background with the ability to successfully supervise with proad interdisciplinary with organization and continued Involvement and participation in professional organizations with a demonstrated competence and commitment to scholarship. Salary offered is Assistant Professor (minimum \$19,800), Associate Professor (minimum \$25,800), Salary and rank commensurate with qualifications and experience. Those interested should send applications to Dr. David Ng. Chairman Department of Recreation, University of Waterloo, Waterloo, Ontario, N2L. 3GL. Elective date of appointment is July 1, 1981. Applications accepted until March 15, 1981. Position contingent on the availability of lunds. First consideration will be given to sea polication are legally eligible to work in Canada for the period covered by this position. UNIVERSITY OF WATERLOO. Recreation.

UNIVERSITY OF PRINCE EDWARD ISLAND. Wetershed Studies. The University of Prince Edward Island has recently been awarded a contract to carry out research on the environmental impact of lorestry operations, with emphasis on effects on soil, water and wildlife systems. Studies to be carried out on a number of small local watersheds. The University seeks a PRO-JECT DIRECTOR for this activity; duties of the Director will include research coordination, liaison with government agencies, preparation of reports, and general project supervision. The Director should have had experience in interdisciplinary environmental studies, and ideally will have professional qualifications in soil biology or chemistry. Salary will depend on qualifications, and control of the control

Dean, Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6.
MOUNT SAINT VINCENT UNIVERSITY. English Department. Mount Saint Vincent University, English Department, Invites applications for a sessional appointment (saintition of the professor. Candidates must be able to be professor. Candidates must be some severage of the Se

fessor/sessional lecturer with, preferably, some experience in the teaching of analytical chemistry to teach first and second year courses. Applications with a curriculum vitae and names of references should be forwarded, before 31 March 1981 to: Dr. A. McCauley, Chariman, Department of Chemistry, University of Victoria, Victoria, B.C. V8W 2Y3, (604) 477-6911 Local 448

to: Dr. A. McCauley, Chariman, Dapartment of Chemistry, University of Victoria, B.C. V&W 2Y3, (604) 477-6911 Local 448,
UNIVERSITY OF BRITISH COLUMBIA Department of Agricultural Economics. Applications and nominations are invited for the position of Professor and Head of the department of agricultural economics. The department has seven full-time positions and responsibility for teaching, research and extension programs in the general field of agricultural economics. Programs are currently offered by the department which lead to B.SC. (Agr.) and M.SC. degrees, and the department participated in a Ph.D. degree program with the department of economics. Candidates should possess a Ph.D. degree and a strong academic record in both teaching and research. Qemonstrated ability in administration would be a desirable. The University of British Columbia can be consulted to the Canadian agricultural seconomics. Programs are consultational to the control of the Canadian agricultural seconomics. The Chairman, President's Selection Committee, Office of the Dean, Faculty of Agricultural Sciences, MacMillan Building, The University of British Columbia, Vancouver, B.C., V6T 1WS. Equal opportunity or employment is offered to male and female applicants. The Chairman, President's Selection Committee, Office of the Dean, Faculty of Agricultural Sciences, MacMillan Building, The University of British Columbia, Vancouver, B.C., V6T 1WS. Equal opportunity or employment is offered to male and female applicants. The Chairman, President's Selection Committee, Office of the Dean, Faculty of Agricultural Sciences, MacMillan Building, The University of British Columbia, Vancouver, B.C., V6T 1WS. Equal opportunity or employment is offered to male and female applicants of the professor level, The appointment of Mathematics, Include teaching and research. Applications, including the names of three referees, should be sent to. D. Borwein, Head, Department of Geography, Position, Associate Professor, Department of Geography, Position, Associate

## amnesty international canada

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## **UNIVERSITY OF** SASKATCHEWAN

## DEAN OF ARTS AND SCIENCE

Applications and nominations are invited for the position of Dean of Arts and Science with the appointment to be effective July 1, 1931. The initial term is normally for five years and may be renewed by mutual agreement.

The College of Arts and Science consists of twenty-one departments in the areas of humanities, sociel sciences, natural sciences, and fine arts. General, Advanced and Honours programs are offered leading to the degrees of Bachelor of Arts and Bachelor of Science; also programs leading to the degrees of Bachelor of Fine Arts and Bachelor of Music. Graduate programs are offered in all areas.

Enrolment in the undergraduate programs for 1980-81 is about 3.300 tull-time students, and service classes for other colleges are provided to about enother 2.500 tull-time equivelent students. The University has approximately 10,000 full-time students registered in fourteen colleges and three schools.

Applicants should have an established reputation as en academic scholar and teacher and the necessary administrative experience and skills to provide leadership for the continuing development of the academic programs within the

Nominations end applications with complete resumes will be accepted until March 16, 1981 and should be submitted to the Secretery at the tollowing address:

Mr. N. K. Cram University Secretary
University of Saskatchewan
Saskatoon, Saskatchewan
S7N 0W0



## **UNIVERSITY OF** SASKATCHEWAN

## **DEAN OF** COMMERCE

Applications and nominations are invited for the position of Dean of Commerce with the appointment to be effective July 1, 1981. The initial term is normally for five years and may be renewed by mutuel egreement.

The College of Commerce consists of four departments and offers undergraduate programs in several areas, both general and honours, leading to the degree of Bachelor of Commerce. Graduate programs are offered leeding to the degrees of Master of Business Administration end Mester of Science. Enrolment in the lour year Bachelor of Commerce program for 1980-81 is about 1,200 tull-time students. The University has approximately 10,000 tull-time students registered in fourteen colleges and three schools.

Applicants should have established academic and professional qualifications preferably with a doctorate in a refevent discipline. Candidates should have the necessary administrative and menagement skills to provide the leadership to the continuing development of the College within the University, and to develop good working relationships with professional and business organizations within the community.

Nominations and applications with complete resumes will be accepted until March 16, 1981 and should be submitted to the Secretary at the following address:

Mr. N. K. Cram University Secretary University of Saskatchewan Saskatoon, Saskatchewan S7N 0W0

# caut

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## \$ \$

### Preface notes

. All references are to the Income Tax Act except as

where otherwise noted.

2. The figures in the 'French' quotation marks (« ») refer to the corresponding sections of the Taxation Act of the

Province of Quebec.

3. For constitutional reasons, there is no withholding tax 3. For constitutional reasons, there is no withholding tax, levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

4. There is no treaty that binds the Province of Quebec with a foreign country. However, section 428 of the Quebec Taxation Act and Regulation 488 fl made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

quently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

5. Interpretation bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-22IR'.

6. Pending amendments to the Income Tax Act. Attime of writing, the proposed legislation related to the Notice of Ways and Means Motion tabled in the House of Commons on April 21, 1980 has not become law. In the following text, passage into law of these proposed amendments has been assumed. ments has been assumed.

### The income tax consequences of the distinction between employment and business income.

The Income Tax Act contains no statutory definition of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a

business of profession.

Employment income is the teacher's salary or other remuneration received by him for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32-33, 36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income are specifically deducted from employment income are specifically limited to those enumerated in this section. (Subsection 8

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it to his advantage to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted of income from an office of enjudyment, only a restricted list of statutory deductions are permitted, whereas the recipient of business income may generally deduct any reasonable expenses other than payments on account of capital which were incurred for the purpose of earning the income. A mortization of capital costs is usually deductions that the purpose of the ble against business income in the form of capital cost allowances (depreciation), as provided by the Act.

## Income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash

emoluments

Interpretation Bulletin IT-71R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's

Studies dealing with the income tax implications of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCUFA.

Examples of fringe benefits which must be included in income from employment are:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans; b) allowances for personal or living expenses received

from his employer; c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer:

ty insurance plan maintained by the university. (Consult the study mentioned above for further details); e) that part of a premium paid by the university for group life insurance in excess of \$25,000;

nie insurance in excess of \$2,000; f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain cir-cumstances after 1978. Interest on housing loans not ex-ceeding \$50,000 will still be a non-taxable benefit if the acquisition of the residence involves a change of residence and, in terms of law, the contributor has the right to moving expenses. (Section 80.4 (1T421, paragraph 4). In Quebec, the imputed interest will be considered as income from employment in 1978 and after. Furthermore, contrary to the federal law, the housing loan is not

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;
c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;
d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
e) remission of tuition fees for courses taken by a university teacher or members of his family, other than his spouse, as long as the university does not issue receipts therefore;
f) free parking provided for employees;

f) free parking provided for employees; g) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

h) the employer's contributions to a wage loss replace-

ment plan for employees. (See the study referred to above for full details)

### Income from a business

Many teachers provide services as independent contrac-tors for their universities or for other institutions under a contract for services which is not an employment contract contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional in-

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract par-ticularly where subjects are taught under the same conditions and discipline as apply to courses in the regular cur-

However, in come circumstances, the teaching of noncredit courses may be performed under a non-employment arrangement. Some of the factors which pro-vide evidence of a contract for services for the teaching of

a) A contract of services (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services for employments of the control that the results for employments are the control to the services force employments for the services are services force employments for the services are services and the services are services are services and the services are services and the services are servic tract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given

is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4). b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.
c) The employment of the services of others by a teacher in providing out his contraction to existing out the contraction.

in carrying out his contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institu-

Many universities enter into separate contracts with teachers for these supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, QPP or UIC on these payments. Administratively, this greatly strengthens the teacher's position when he reports the fees as business income on his tax return, although it does not change the proper legal characterization of the relationship between the asymptom and the course. ship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institu-tion, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income, His prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Many universities will honour such requests

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in his home in order to earn business income, the expenses of that office are deductible from his business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he is required to make quarterly instalment payments. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156 (1) x (1026s)). (Subsection 156 (1) «1026»).

## Deductions from employment income

Section 8 «59-79» specifies the deductions which are section 8 (32)-798 specimes the deductions which are permitted from employment income. Subsection 8(2) (459)s contains the general limitation that, except as permitted by section 8, no other deductions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income in-

Allowable deductions from employment expenses — available to all employees up to 3% of employment income with a limit of \$500. (Paragraph g (1) (a) «60»).

(Paragraph 8 (1) (a) «60»). b) legal expenses — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «71»). c) leachers' exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement, (Paragraph 8 (1) (d) «79»). d) travelling expenses—incurred by an employee.

d) travelling expenses – incurred by an employee.

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling ex-penses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher par-

ticipates in an exchange programme or is required to com-

ticipates in an exchange programme or is required to com-mute between two campuses of the same university or employer at his own expense (Paragraph § (1) (f) «63»). If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph § (1) (f) «64»). (IT-272) (See "Automobile Expenses" below). In Quebec the interest paid on a loan, made for the pur-chase of an automobile is only deductible if the automobile is used exclusively to carry on the duties relating to employment. Consequently, the interest cost of an automobile employed for both business and personal use is not deductible. This applies only in respect of the provincial income taxes of Quebec residents and not to their federal income taxes.

e) dues and other expenses of performing duties.

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earling business or professional incorrect between pense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph § (1) (i) (i) «68a»).

ii) faculty association fees quality as union dues and are deductible from employment income. (Subparagraph 8(1)

(i) (iv) «68b»). (i) ((v) ((000)), (iii) (first required to be paid by the employer by his contract of employment. (Paragraph 8 (1) (i); sub-paragraphs (i) and (iii) («78»), (1) unemployment insurance premium — (Paragraph 8 (1) (Paragraph 8 (1)

independently of the above, a teacher may, if his independently of the above, a teacher may, if his registered pension plan so permits, make additional voluntary contributions up to \$3,500 (\$5,500 in Quebec) a year in respect of past services. (Subparagraph & (1) (m) (ii) «(1)»). A teacher employer by Her Majesty or by a tax-exempt organization such as a university is allowed this privilege as long as he has at least one year's prior eligible service, either with the present employer or with a previous employer if the current employer's Registered Pension Plan recognizes the service with a previous employer. (Subsection & (7) «(3)»).

In other words, a teacher may put as much as \$7,000 (\$11,000 in Quebec) a year into his registered pension

i) contributions to a registered retirement savings plan (RRSP) — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of his earned income and \$3,500; minus the amount of his registered pension fund

contributions including both current and past service con-tributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility. Should a teacher contribute at least \$3,500 to his RPP

(either for current services, past services or both), he will not be entitled to any deduction for any amount con-tributed to an RRSP. However, he will still be entitled to deduct the contributions to the RPP up to \$7,000 as

discussed, even though he contributes to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed \$3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the year you receive a retund of your excess contribution, the amount received must normally be included in your income and is subject to tax. However, the refund will not be taxed provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

Assessment Notice disallowing the deduction is received. For example, suppose you contribute \$1,000 to an RRSP in January, 1980 which you cannot deduct in either 1979 or 1980 and your 1980 tax return is assessed in 1981 "disallowing" the \$1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the \$1,000 must be received by the end of 1982 to be executed from the second. be exempt from tax.

For non-members of a registered pension plan the limit is the lesser of 20% of earned income and \$5,500. (Subsection 146(5) «922»).

A taxpayer may also claim a deduction for payments into a retirement savings plan registered in the name of his spouse. In such cases, the limits described above will apply to the aggregate of his contributions to both RRSP's. (Subsection 146(5.1) «923»).

(Subsection 146(S.1) «923»). In the past, some taxpayers have contributed tax deductible dollars to a spousal RRSP which would be immediately deregistered thus bringing the funds into the income of the spouse. Amendments now require that amounts contributed in the year and in the previous two years to a spousal plan must be included in the income of the contributor if withdrawn during the year. (Subsections 146 (8.3, (8.5), (8.6) and (8.7) «931.1, 931.3, 931.4, 931.5»). Interest costs are deductible for tax purposes if you borrow the funds to make contributions to an RRSP for yourself (but not to an RRSP for yourself (but not to an RRSP for yourself) that the property was of-

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either concert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, after age 60 and before the end of the year in which you reach are 71 townstill how the better that

which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

onation of:

—an annuity for life,
—an annuity for a fixed term to age 90, or
—a new plan, called a registered retirement income fund
(RRIF), out of which payments will be made to you each

year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term an-nuity or the RRIF can be spread over the period to the

nuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

An article entitled "lincome Tax and the Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

1) contributions to a registered home ownership saving plan (RHOSP) — An individual who does not own a house may contribute to a RHOSP up to \$1,000 a year for a total amount of \$10,000. The RHOSP may not be held longer than 20 years. The contributior must be a Canadian resident and may have only one plan in a lifetime although he can transfer a plan from one institution to another. Contributions are deductible from income, and the camings of the fund are not taxable.

another. Contributions are deductible from income, and the carnings of the fund are not taxable.

Contributions are only deductible for the year if made on or before December 31. No contribution may be deducted for a year if in that year and the immediately preceding year, you or your spouse with whom you resided during both years had an owner occupied home or owned wholly or partly any other residential real estate.

Withdrawals will not be taxed if applied to the purchase of an owner-occupied home; in contrast to the RRSP where the tax is merely deferred. If the RHOSP funds are not eventually put to their intended use they may be

withdrawn subject to tax or may be transferred into an income averaging annuity. (Section 146.2 4936-961.1»). k) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 25 miles closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse have sold their old taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse have sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet, "Moving Expenses", 1T 178R2 and form T1-M.

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving Calladay, you may deduct expenses incurred in moving from your old to your new residence (at least one of which must be in Canada), if it results in your living at least 25 miles closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only the extent that such income it reserved each such as the control of the extent that such income it reserved each such as the control of the extent that such income it reserved each such as the control of the extent that such income it reserved each such as the control of the extent that such income it reserved each such as the control of the extent of the to the extent that such income is reported on your income

Students who leave Canada to study or foreign students Students who leave Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar

scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

I) child care expenses may normally be claimed only by the mother although the father may be eligible under certain circumstances. Costs of babsisting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Expenses must be incurred for the purpose of permitting the claimant to be employed, earry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year whose child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident under Subsection 250(1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses are paid its one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are paid in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

Revenue Canada Tax Pamphlet "Child Care Expenses").

m) Stock Savings Plan (SSP) (Quebec residents only)
An individual residing in Quebec on the last day of the
taxation year may deduct from his taxable income, for the
taxation year may deduct from his taxable income, for the
taxation year may deduct from his taxable income, for the
taxable income, for the taxable income and the surposes of Quebec tax only, the cost of eligible stocks
purchased during the year for a Stock Savings Plan (SSP).
The allowable deduction will generally be the lesser of the
cost of the stocks or 20% of his earned income less contributions to a Registered Pension Plan (RPP), a
Registered Retirement Savings Plan (RRSP) or a
Registered Home Ownership Savings Plan (RHOSP).
However, the total of all contributions to the four plans
cannot exceed \$15,000. Thus, a teacher with an income of
\$40,000 and contributions of \$35,900 to a RPPand a RRSP
may invest \$4,500 in a SSP, i.e. 20% of \$40,000 less
\$3,500. A particularly interesting feature is the permanent
tax savings if the stocks are left at least two years in the
Plan. Stocks will be eligible if they meet certain criteria
and are issued by eligible corporations. Finally, stock certificates must be sent directly to a broker.

## Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provid-

ed that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.;) or the Income Tax Act requires them to be deferred (inventory).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

Commencing January 1, 1980 a person in business may deduct salary paid to a spouse, providing the expense

deduct salary paid to a spouse, providing the expense meets the normal tests.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a

all costs of maintaining the residence may be deductible. The maintenance costs of the office may include a reasonable proportion of the really taxes, repairs, redecorating, insurance, heat, light, water, cleanting and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

(a) capital cost allowances are subject to recapture upon the sale of the property or upon its conversion back to

not be claimed for the following reasons:

(a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual depreciation has occurred. Under present inflationary conditions depreciation in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

(b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See 1T-120R, paragraphs 27, 28 and 29).

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed, (IT-120R paragraph 30).

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the resided of hurbers are affected.

safely be deducted if the owner is confident that deprecia-tion in the amount being claimed will actually occur dur-ing the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or at cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is describ-ed as the "undepreciated capital cost". (See example below).

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he is entitled to the expenses claimed. He should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's cluding out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance.

Capital cost allowance may also be claimed at the rate of 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated

depreciation. In Quebec, the costs of depreciation are limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is \$12,000.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business:

If the taxnaver has traded in his car during the year he

If the taxpayer has traded in his car during the year he must add the purchase price of the new one to the undepreciated residue or undepreciated capital cost of the

An example may clarify:

Car purchased in 1977 for	.\$5,000
Capital cost allowance for 1977	
—30% of \$5,000	1,500
Undepreciated capital cost	
—December 31, 1977	3.500
Capital cost allowance for 1978	.,
-30% of \$3,500	. 1.050
Underreciated capital cost	
December 31, 1978	2.450
Capital cost allowance for 1979	
-30% of \$2,450	724
Undepreciated capital cost	/3.
-December 31, 1979	61 714
-December 31, 1979	. 31,712

In 1980, the taxpayer traded this car in for a new one priced at \$6,500. He paid \$5,000 in cash and received a trade-in allowance of \$1,500. The new capital cost is determined by adding the price of the new car to the undepreciated capital cost of the old car and then deducting the trade, in allowater.

ting the trade-in allowance.

Hence, this new capital cost is \$6,715 (\$6,500 plus \$1,715, less \$1,500) and his capital cost allowance claim for 1980 will be \$2,015 (30% of \$6,715). A summary of this information may be recorded in Schedule g of the In-dividual Income Tax Return. His statement of automobile expenses for 1980 might be comprised of the following:

Operating expenses	
Gasoline	\$770
Car wash	45
Parking	40
Repairs	40
Liecnoe	150
Liecnce	43
Insurance	275
Finance charges	
	\$1,625
Capital cost allowance	
-30% of \$6,715	2.015
Total	\$3,640
Kilometres travelled	95,010
Old car-odometer reading when sold	64 000
-odometer reading January 1, 1980.	49 000
Kilometres—old car	16,000
New cor adometer and a Dec 21 1000	10,000
New car-odometer reading Dec. 31, 1980	10,000
Total kilometres—both cars for the year	26,000
Cost per kilometre-14 cents (\$3,640 + 26,000)	
Total business use of automobile for the year	3,000km.
Automobile expense claim \$420 (3,000 x .14)	

In Quebec, certain fixed expenses, such as insurance, in Quebec, cream fixed expenses, stach as insurance, finance charges and licences, are no longer deductible. From among the variable expenses (gasoline, repairs), a minimum sum of \$75 per month is assumed to be for personal use. However, the formula outlined above will apply in respect of the federal income taxes of individuals living in Quebec.

Business or professional fee income
Taxpayers must file a statement of business income and
expenses, if applicable, with their income tax returns. For
this purpose Form T2032—Statement of Income and Expenses—is available from any District Taxation Office.
The statement may cover a taxation year ending on
December 31 or any other fiscal period which has been
properly adopted by the taxpayer. (See "Fiscal Year"
below).
The following statement is a twicel avanuable.

The following statement is a typical example:

Income Statement for the Year Ending December 31, 1980 Income—professional fees earned
Expenses
Office (see statement below)\$460
Stationery and supplies50
Books and periodicals200
Professional society fees60
Automobile (sec abovc420
Total
Capital cost allowance—furnishing
(see below)
Net professional income
Statement of office expenses Realty taxes
Realty laxes

interest on mortgage		600
Insurance		200
Heat		600
Telephone		150
Water		75
Light		. 13
Total	S3	200
Onc-eighth		000
(Accuming that the office	occupies one room of average size	5400
an eight-room house).	occupies one room of average siz	e in
an eight-toom nouse).		
Statement of contrat		
Class 8—20%	llowance—furnishings and equipr	nent
Underrecisted capital cost		

Class 8-20%	laibmeut
Undepreciated capital cost	
—January 1, 1980	\$2,000
Purchase—electric typewriter	850
Less proceeds of disposal of old typewriter	2,850
Less proceeds of disposal of old typewriter	50
Undepreciated capital cost	
—December 31, 1980	2 800
Capital cost allowance for 1980	,
—20% of \$2,800	\$560

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

#### Fiscal Year

If a taxpayer carries on a business he may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferment of income tax payments. For instance, suppose determent of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1980. The income for the twelve months ending January 31, 1980 will not be reported by the taxpayer until he files his 1980 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1979. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248(1) "Fiscal period" «1»).

## Accounting for professional income

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. Rather, the taxpayer must declare all such income in the Rather, the taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be decmed to have become receivable on the date when the bill for services is presented; the date when the bill would have been presented if there were no delay in presenting it; or the date when payment is received; whichever is earliest. (Section 34 «215-216»). In certain circumstances, an offsetting deduction may be claimed as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (1) (m) and (n) «140, 150, 153»).

### Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, interpretation Bulletin 17-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award being the title "fellowship" may be classified as a "research grant" for tax purposes. (17 75R2, paragraph 17).

Scholarships, fellowships, bursaries and prizes.

Paragraph 56(1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants
As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) (312g») (IT 75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the grams for tax purposes must be declared as inclune to the extent that they exceed allowable research, expenses. (Paragraph 56(1)(o) «312h», Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home. The Department of National Revenue has now expressions of the property of the

The Department of National Revenue has now express-ed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purgrant. 11-78/2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose DNR's policy will be to leave the determination of the primary purpose of the grantor — the university.

A researcher is entitled to claim his expenses of travell-ing (a) between his home and the place at which he tem-porarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-5R2, paragraph 29). The Department has taken the position that a taxpayer The Department has taken the position that a taxpayer may not claim the travelling expenses of his spouse and children. However, this condition has not been uniformly applied by Revenue Canada, with the result that many taxpayers have been allowed to deduct the full family travelling expenses to and from the scene of research. Since it is unreasonable to expect a subbaticant to leave his wife and family at home for extended periods of time, their travelling ways are supported to the contract of the contra his whe after laminy at nother for extended periods of timp, their travelling expenses are arguably a cost of carrying on the research and should be included in the claim. Sab-baticants on leave within Canada should explore the possibility of their right to deduct moving and child care expense. Hotel expenses while secking a more permanent abode should be included as well as any other expenses abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31). Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all of his eligible expenses supported by receipts where practical.

ported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular rigidance in the property of the propert

notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT 75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of such expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an

of such expenses be deducted from sabbatical salary. Notwithstanding the above, the teacher may avoid an income tax assessment on funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical leaves" below). It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years) from his fellowship, as well as the total amount of his research expenses from his research grant.

research grant.

### Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be describ-

ed in later sections of the Guide. A publication dealing with "Sabbatical Leave and Income taxes" is available from CAUT or OCUFA.

On May 26, 1980 DNR reissued IT-221 dealing with residency. The bulletin is applicable to individuals leaving Canada after May 26, 1980. It will not apply to an individual leaving Canada after that date to fulfill a written contract entered into by his employer prior to July 24, 1979 to provide services outside Canada. The effect of IT-1979 to provide services outside Canada. The effect of IT221-R on teachers is that where a teacher is absent from
Canada for less than 2 years, he will be presumed to have
retained his residence status while abroad, unless he can
clearly establish that he severed all residential ties of leaving Canada. IT-221-R outlines the primary residential ties
of an individual to be his dwelling place(s), his spouse and
his dependants and personal property and social ties:
Dwelling Place. "An individual who leaves Canada, but
ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by
maintaining it (wacant or otherwise), by leasing it at nonarm's length, or by leasing it at arm's length with the right
to terminate the lease on short notice (less than 3 months)
will generally not be considered to have severed his

will generally not be considered to have severed his residential ties within Canada". Spouse and Dependants. "If a married individual leaves Canada, but his spouse or dependants remain in Canada,

Canada, but his spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence". Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc...) or social ties (e.g. resident club memberships, etc...) within Canada after his departure". Other Residential Ties. Other ties that may be relevant are the retaining of:

the retention of:

provincial hospitalization and medical insurance

b) a seasonal residence in Canada:

professional or other memberships in Canada (on a resident basis); and d) family allowance payments.

of family allowance payments.

DNR's revised interpretation of residency is tougher than originally outlined in the special release issued July 23, 1979. The release specified that a taxpayer returning to the same employment or business, in the same or the following year would generally be regarded as a continuing resident of Canada throughout the period of his absence. (See CAUT Income Tax Guide — 1979).

Overseas employment exemption
Employees of Canadian employers, working overseas
in prescribed countries for more than six months, will be
partially exempt from tax. One-half of the employee's partially exempt from tax. One-half of the employee's overseas remuneration will be exempted from tax, (up to a maximum of \$50,000 per annum). This applies to 1980 and subsequent taxation years to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision.

A university teacher who plans to carry on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the new guidelines in 1T-22IR as discussed above.

11-221 & as discussed above.

Sabbaticals—Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he will be taxed by Canada on his world income if the income it feet in the profession in the professi In either case, he will be taxed by Canada on his world in-come. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income, in the form of research grants to cover his income in the form of research grants to cover his

research expenses.

Sabbaticals—Non-residents of Canada—Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) asabatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, IT 75R2, paragraph 35), and will be allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income. (IT-171, paragraph 4). A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

#### Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

world income in his new country of residence. Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the tax-payer must consider his tax position in the foreign countries as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094». A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

constitute taxable income.

## Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10%, 15%, 20% or 25% depending upon the nature of the income and the provisions of any relevant international tax treaties. The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office

all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will per-form this service for their customers.

## Canadian rental income

If a non-resident owns his home and rents it during his absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

native procedures. Ida The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or 15%, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212(1) (d).)

come taxes on his rental income. (Paragraph 212(1) (d).) (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents). (b) The non-resident may elect under Section 216 to pay tax on his net rental income at marginal rates applicable to residents but without personal exemptions for himself or dependants. He may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes; renais inall relevant expenses such as realty taxes; repairs,

surance, mortgage interest, agent's fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a re-

anowances on turnstnings, etc. It the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above). For example, suppose a teacher rented his residence containing furnishings valued at \$10,000 on Spetember 1, 1979 under a lease running from September 1, 1979 to August 31, 1980. He would be entitled to claim capital cost allowances of \$2,000 (20% of \$10,000) from rental income received during the period of September 1, 1979 to December 31, 1979. However, if the fair market value of the furnishings on August 31, 1980 turns out to be greater than \$8,000 (\$10,000 ninus capital cost allowance of \$2,000 (b). If the fair market value of the furnishings on August 31, 1980 turns out to be greater than \$8,000 (\$10,000 ninus capital cost allowance of \$2,000 (b). If the fair market value of the furnishings on August 31, 1980. The teacher will be entitled to no capital cost allowance for 1980 in any event since property was not in use as a business asset on December 31, 1980.

The above example assumes that the teacher had a cash profit of at least \$2,000 during the period from September 1, 1979 to December 31, 1979 A loss cannot be created

2. As an alternative to the procedure described above the non-resident may elect to file DNR Form NR6 which is a

joint undertaking by the non-resident and his agent to file an income tax return within six months after the end of an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated net amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216(4).

Canadian rental income of residents

Canacian rental income of residents
An individual who remains a resident of Canada
regardless of the fact that he may emigrate temporarily to
a foreign country must pay tax on his world income including the net rental income of his home, if applicable.
(See Schedule number 7 of the 1980 Individual Income

Election under subsection 45(2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxthus converted to an income-producing property, the tax-payer is deemed by subsection 45(1) «28) to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45(1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the tax-payer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45(2) «284» to be deemed not to have commenced to use his property for deemed not to have commenced to use his property for the purpose of producing income, and where such elec-

the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as mould normally occur. If the 45(2) «284» election is not made any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period.

During the years when an election is in force, the owner may designate the residence to be his principal residence, but not for more than four years (except where section \$54.1 < 286» applies as discussed in the following paragraph), even though he did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1) «8» during the years the property was rented to be able to designate the property as a principal

residence for those years. During the period covered by the election under subsection 45(2) «284», all rent income (net of applicable expense except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45(2) «284» in certain instances where the employee has moved as a result of his employer wishing him to work at another

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

## Summary of advantages of non-resident status

As discussed above, a teacher on a sabbatical or tem-As discussed above, a teacher on a sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada; however, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in 1T-221R.

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

to non-residents than to residents.

(d) Non-residents may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents. (e) Upon becoming non-resident a taxpayer acquires cer-

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his investments which, if judiciously selected, may result in less capital gains tax than he would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections. Individuals temporarily absent from Canada should take note that the use of general averaging as a formula for reducing income taxes will generally not be available to them as non-residents.

### International Tax Treaties

Canada is currently engaged in extensive tax treaty negotiations and, in some instances, renegotiations. As of September 30, 1980, Canada has ratified and proclaimed inforce tax treaties with 24 countries: Australia, Belgium, Denmark, Dominican Republic, Finland, France, Germany, Ireland, Israel, Jamaica, Japan, Morocco, the Netherlands, New Zealand, Norway, Pakistan, Phillippines, Singapore, South Africa, Sweden, Switzerland, Trinidad and Tobago, the United Kingdom and the United States. Revised or new treaties have been signed with 13 countries but have yet to be ratified: Australia, Austria, Indonesia, Italy, Korea, Liberia, Australia, Austria, Indonesia, Italy, Korea, Liberia, signed with 13 countries but have yet to be ratified:
Australia, Australa, Indonesia, Italy, Korea, Liberia,
Malaysia, New Zealand, Romania, Spain, Jamaica, Barbados, and U.K. Canada is currently negotiating treaties
with 31 other countries, of which 9 are to replace existing
treaties with Denmark, Finland, Germany, Switzerland,
Netherlands, Norway, Sweden, Trinidad and Tobago,
and the U.S.A.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instancs, the rate of tax that will apply.

## Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on his world income although the Canadian Income Tax Act gives him the right to deduct an amount from his Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the

foreign tax paid, or the Canadian tax allocable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, Revenue Canada has taken a new stance on the taxation of Canadian residents who are stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115(2) (c) «(093d»). Normally, if the teacher is taxed on the salary by a foreign country he would be exempt from Canadian tax. (Clause 115(2) (e) (i) (A) «(1092b»). However, Revenue Canada maintains that this exemption does not apply to teachers on sabbatical (IT-161R2, paragraph 3).

The O.E.C.D. Model Convention
For the most part, Canada's various tax agreements
follow an internationally recognized form. A new Model
Convention for the avoidance of double taxation was
adopted by the Organization for Economic Co-operation
and Development (O.E.C.D.) at Paris on April 29, 1977.
Canada is a member of O.E.C.D. and many of Canada's
tax treaties. particularly those recently negotiated, follow tax treaties, particularly those recently negotiated, follow

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State

determine the meaning to be attached to the term resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a manent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of profesderived by a resident of State 'A' in respect of profes-sional or other independent personal services shall be tax-able only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model conven-tion but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or per-manent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed a position to evert a measure of control over the "fixed base". "Professional services" include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals."

\*\*Article 15: Dependent personal services — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' in the state are the employment is exercised in State 'B' in which case it may be taxed in State 'B' ubject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and b) the remuneration is paid by an employer who is not a resident of State 'B', and c) the refuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'. Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors

to acquire some understanding of the local income tax laws and practices. However, the practical implications of Articles 14, 15, 19 and 20 appear to be that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon funds received from outside sources during his visit. On the other hand, a teacher or student will be taxed in that country on wages earned therein, subject to the exceptions

Special exemption for teaching remuneration
The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be including the provision of expensive or the pro ed in any new tax treaties nor in any renegotiation of existing treaties.

As of September 30, 1980 this reciprocal exemption still Prevails only in Canada's treaties with 14 countries: Australia, Denmark, Finland, Germany, Ireland, Japan, the Netherlands, New Zealand, Norway, South Africa, Sweden, Trinidad and Tobago, the United Kingdom and

the United States.

Teachers visiting Canada from the foregoing countries will be subject to a withholding at source on teaching inwill be subject to a withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he may apply for a refund of taxes paid on his teaching income and his Canada Pension Plan contributions, providing he meets the exemption in the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from the United States, Finland and Australia may remain beyond the two-year limit and still qualify for the exemption along as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard since IT-68R was issued in 1975 throw doubt on the statement that teaching cannot 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years. The Jamaican agreement grants the two-year exemption to Canadians teaching in Jamaica but not to Jamaicans teaching in

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situacome taxes in momeating as wert as in Scandarda Studention. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries
The agreements with the fourteen countries mentioned

The agreements with the fourteen countries mentioned above, plus the Jamaican agreement, permit Canadians to teach temporarily in their territories for a period up to two years free of domestic taxes upon their teaching income. Professors planning to teach in any of these countries on a tax-exempt basis should enquire about the interim exemption arrangements which may be quite different from those applied in Canada.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not necessarily in Canada. If he remains a resident of Canada he will be subject to Canadian income tax on his world income. However, if he becomes a non-resident, he

world income. However, if he becomes a non-resident, he will not be taxable by Canada on income from sources outside Canada. Whether he may remain tax-exempt in the treaty country after he becomes a non-resident of the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any com-mitments. He should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and reciblly with attracetive consequences. treaties and possibly with retroactive consequences

### Foreign Taxation

1. The United States

If a Canadian professor takes his sabbatical leave in the If a Canadian professor takes his sabbatical reave in the United States and spends a period of ten months, a year or lifteen months there with the intention of returning to Canada, the U.S. Internal Revenue Service would normally regard him as a non-resident alien. He is so classified because his regarded as 'one who comes to the United States for a definite purpose which in its nature may be promptly accomplished.' His income tax liability is limited to income from sources in the United States which is either; effectively connected with the conduct of which is either; effectively connected with the conduct of a trade or business in the United States', taxable after allowable deductions graduated rates; or as 'income that

is not effectively connected', which is taxable at a flat rate of 30%. However, by tax treaty this is reduced to 15% for all income (other than earned income) which is derived by Canadian residents from sources in the United States provided they have no permanent establishment in the United States. A professor who plans to take his sabbatical leaving the United States will probably qualify as a student '("F" visas) or as an educational or cultural exchange visitor ("1") visas) and as a non-resident alien of the United States. In these eategories he may exclude from income subject to U.S. tax the subbatical salary paid to him by his Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S. It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from

a degree at an American university, an amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perfect with the content of the property in our according for cruded in income unless an degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from moorm is available only if the grant is made clusion from income is available only it the grant is made by a foreign government, a non-profit organization that is exempt from U.S., income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. in-

The above rules contained in U.S. Legislation are subject to overriding rules in the Canada-U.S. Tax Conven-

Article VII — Compensation for personal services: The Convention provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxation year, he is exempt from U.S. tax upon the compensation for service performed during that year in the United States if either of the following conditions is met:

tions is met:
a) compensation does not exceed \$5,000 or
b) the compensation is received from a resident or corporation or other entity of Canada or from a Canadian
permanent establishment of a U.S. enterprise (in which
case there is no dollar limit on the exemption).

Article VIIIA — Professors and teachers: The tax treaty also provides that a professor who is a resident of
Canada and who temporarily visits the United States for
the purpose of teaching for a period not exceeding two
years at an educational institution in the United States is
exempt from U.S. tax on his remuneration for teaching
for such a period. It should be noted that the treaty refers
to Canadian residents and therefore he who becomes a
non-resident of Canada during his leave in the United

to Canadian residents and therefore he who becomes a non-resident of Canada during his leave in the United States might prejudice his position.

Article IX — Students: Canadian students residing in the U.S. for the purpose of study shall not be taxable by the U.S. on remittances received by them from Canada for purposes of their maintenance or studies.

The foregoing rules are contained in the 1942 Convention between Canada and the U.S.A. A new convention was signed September 26, 1980 but it is expected it may undergo some changes and will not be ratified for a number of months, or even a matter of years.

Provisions of the new treaty of interest to teachers (which

are unlikely to change materially:

Article IV: Residence — Iollows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice yersa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a. the remuneration is not more than \$10,000 (U.S.), or b. he is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — A Canadian citizen will not be taxed in the U.S. on remuneration for services

of a governmental nature if paid by Canada or by a pro-vince or local authority of Canada. This does not apply if the government is actually carrying on a business in the

Article XX: Students — see Article 20 of the OECD Model Convention.

2. The United Kingdom

As mentioned above a new tax treaty has been negotiated with the United Kingdom which when ratified, will have consequences retroactive to 1976. In the meanwill have consequences retroactive to 1970. In the meaning time, the current agreement continues in effect and contains the following provisions of interest to visitors from Canada to the United Kingdom and vice versa.

Article 13 — Independent personal services: (See Article 14 of the Model Convention above). Income earned in

the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such in-comes should be taxed by the U.K. the individual may comes should be taxed by the U.K. the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he shall not be taxed on his U.K. source income by Canada but will possibly be taxed thereon by the U.K.

Atticle 14 — Income from employment (See Assistant).

Article 14 — Income from employment: (See Article 15 of the Model Convention above). If the employment is exceed in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

following conditions prevail:

a) the recipient is present in the U.K. for not more than 183 days during the U.K. taxation year which runs from April 6 of one year to April 5 of the next, and, b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and

c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

employer has in the U.K.

Article 17—Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article 18—Professors and teachers: A teacher from Canada who visits the U.K. for the purpose of teaching at an educational institution for a period not exceeding two years shall be exempt from U.K. tax on his teaching remuneration. Unlike the corresponding provision of Article VIIIA of the Canada-U.S. Tax Convention, the exemption applies regardless of whether he remains a resident of Canada or becomes a non-resident. If he remains a resident of Canada for tax purposes he shall, of course, a resident of Canada for tax purposes he shall, of course, be taxable by Canada on his world income. If he becomes a non-resident he shall escape income tax in both countries on his U.K. teaching income.

tries on his U.K. teaching income.

Article 19(I) — Students: The provisions of Article 20 of the Model Convention apply (see above).

Article 19(2) — Allowances for research: An individual who is, or was before visiting the U.K., a resident of Canada will not be taxed in the U.K. on any grant, allowance or award for the primary purpose of research for a period not exceeding two years from a governmental, religious, charitable, scientific, literary or educational organization in Canada. Sabbatical salaries would appear to qualify as allowances. to qualify as allowances.

to qualify as allowances.

The new treaty follows more closely the O.C.E.D. Model Convention. The basic changes affecting Canadian teachers visiting are the climination of the two-year teaching exemption and the allowance for research as described in Article 18 and 19(2) above. Under the new treaty, Articles 14, 15, 19 and 20 of the Model Convention will largely apply. Remuneration for teaching will likely be taxed in the country where the services are performed. Research grants and allowances will probably be taxed in the country where they originate after deduction of such expenses as may be allowed.

Since some aspects of the new treaty will be retroactive to 1976 the question of reassessments may arise.

Since some aspects of the new freaty will be retroactive to 1976 the question of reassessments may arise, However, section 4 of Article XXVIII provides that where an adverse tax treatment arises under the new Convention the old Agreement will apply in respect of taxation years commencing before entry into force of the 1978 Convention. This means that individuals currently visiting either country from the other in order to teach or carry on research will likely be taxed according to the terms of the existing Agreement.

existing Agreement.

3. France

3. France Evies an income tax on the world income of in-dividuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if

he has his home or principal; place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if

his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus, sab-baticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV — Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in

vices performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be

forming government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents. Professors and teachers: The two-year tax holiday on teaching income is absent from the new Canada-France Tax Convention.

Article XXIII — Elimination of double teaction: recognizes that a Canadian visitor to France may be subrecognizes that a Lanadian visitor to France may be sup-ject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France goorally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income was tax-

ed.
Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabhaticant had a home or principal place of abode in the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Arti-cle IV of the Convention will have to be used to determine in which country the person shall be considered resident.

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provisions of the tax treaty between Canada and Ger-

many.

A revised treaty was negotiated under re-negotiation. It will be effective only when signed and ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of teachers visiting between Canada and Germany.

Article X — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

Article XI — Remuneration for personal services: profits

Article XI — Remuneration for personal services: profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Germany. They will not be taxed however if the Canadian resident is not in Germany for more than 183 days in the taxable year and either: (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed \$3,000.

Article XIV — Professors and teachers: a teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident of Canada.

Article XV — Students: a full time student in Germany

Article XV — Students: a full time student in Germany from Canada is exempt from German tax on payments to

him from persons in Canada for his maintenance or education. Article XVI — Elimination of double taxation: Canada

will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian souce income may be taxed by Germany with a credit against German tax for Canadian taxes paid.

Canadian taxes paid.

Subject to the re-negotiation now in process, the treaty negotiated with Germany in 1976, which will replace the 1956 treaty covered above, fellows the OECD Model Convention almost word for word in the area affecting teachers. The two year teaching exemption has been removed: Articles 4, 14, 15, 19, and 20 of the Model Convention will generally continue, and therefore, as long as a Canadian teacher in Germany pays tax to Canada on his Canadian source sabbatical salary, research grants, scholarships and fellowships, such income will not be taxable in Germany. able in Germany.

Canadian source dividends, interest and royalties could be taxed if the individual is considered resident in Germany, with a deduction from the German tax for any Canadian taxes paid. Any question of dual residency would have to be resolved by reference to the treaty provi-

5. India

Canada does not have an existing tax agreement with
India but is in the process of negotiating one. It is expected that the treaty will generally follow the OECD
Model and will not include the two year teaching exemption. Canadians visiting India will be taxed under Indian
law alone until a treaty is signed and ratified.

Income tax is levied in India on the basis of residency in

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April I to March 31. The tax assessed in one year from April I to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Resident; and non-resident.

resident; and non-resident.
Residence is determined on the basis of a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregate period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year, or (c) during the four years needing the reviews were terminduring the four years preceding the previous year remain-ed in India for an aggregate period of 365 days or more and is in India in that previous year for 60 days or more. If he is a resident based on the above criteria but has

not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he is considered resident but not ordinarily resident.

resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a 'resident and not ordinarily resident' for the previous year includes; (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year, it therefore appears that foreign source income not remitted to India is not taxable in India. (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the tax payer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous year includes only income from whatever source in India received or deemed to be previoud in that years but or an bable for

A non-resident's taxable intollie of a previous year in-cludes only income from whatever source in India receiv-ed or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise

to him during the year.

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

Salary - Salary income is taxable when paid or due,

which ever may be earlier; i.e. all salary advances as well as salary in arrears and salary in which there is a vested in-terest even if not paid will be taxable. Employment Benefits — Taxable benefits include rent-

free accommodations, use of a car, and various other per-

Exemptions — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and noncitizen technicians. Also exempt is: (a) income for foreign employees serving a foreign enterprise temporarily in In-dia. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him during his stay in India is exempt if the following conditions are satisfied:

(i) the foreign enterprise is not engaged in any trade or business in India:

(ii) his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and
(iii) such remuneration is not deducted from the income

of the employer for India tax purposes.

(b) Leave travel concessions to citizens and passage

(b) Leave travel concessions to catalia and passage money to non-citizens;

Passage money or free passage to an employee for himself, his spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable.

to India on vacation from a foreign school is not taxable if paid as an employment benefit.

General conclusion: Since international tax treaties are usually reciprocal the various tax impositions and exemptions in treaties will largely apply in reverse to residents of other countries visiting Canada. Those persons will however, be subject to Canadian income tax law and interpretations except where a conflict exists between local tax law and the treaty in which case the provisions of the treaty will prevail.

## 1980 Tax Planning Ideas for Individuals

If like most people, you are concerned about the level If like most people, you are concerned about the level of your personal income taxes, you should be thinking about ways to improve your situation, particularly with a view to reducing your taxes for 1980. Outlined below are variety of tax planning ideas that you should consider now or in the very near future. But please remember that this is not a definitive analysis of the law; if you decide to act on any of these suggestions, you should consider discussing the details with a representative from Touche Rose & Co. before you proceed.

Ross & Co. before you proceed.

The points noted below are intended for you to use as a reminder list, both to confirm that your usual tax planning steps are under way (eg., that pension or RRSP con-tributions have been made or are definitely planned) and also to alert you to other available opportunities for reducing your taxes.

### Investment Income

Investment income deduction

There has been little change for 1980 in the taxation of investment income received by individuals. You can claim investment income received by individuals. You can claim an exemption of up to \$1,000 in respect of your Canadian investment income — interest from Canadian sources (except interest from a person not dealing with you at arm's length or interest from a partnership of which you are a member), most taxable dividends (the grossed-up amount) from Canadian corporations, and taxable capital gains realized on disposal of Canadian securities. (The deduction may be claimed even for those capital gains in respect of which you have purchased an income-averaging annuity.) In Quebec the \$1,000 deduction does not apply to that kind of capital gain.

In calculating your investment income for purposes of the exemption, however, don't forget that you must deduct any interest expense incurred on funds borrowed to earn Canadian dividends or interest income.

Dividend tax credit

Where income is earned by a corporation, it is taxed twice — first in the corporation, and again as dividends in the hands of the shareholders. The dividend tax credit system serves to virtually eliminate the effect of this dou-ble taxation — at least as it applies to investment income.

ble taxaron— at least as it applies to investment income You must include in income 1 1/2 times the amount of the dividend you actually receive, but a dividend tax credit, equal to 25% of the amount of the grossed-up divi-dend, may then be deducted from federal tax. The

Quebec government allows a tax credit of 16 2/3% for dividends.

Don't overlook that this also reduces the base on which provincial income tax is calculated, so that the full effect of the dividend tax credit is much greater than it first ap-

The attractiveness of the treatment of dividends can be illustrated by the following comparative example (assuming a taxpayer with a 39% marginal federal tax rate, resident in Ontario):

	Dlvidends	Interest
Amount received Gross-up (dividends only)	\$1,000 500	\$1,000
Taxable amount	\$1,500	\$1,000
Federal Tax Dividend tax credit	\$ 585 375 210	\$ 390 — 390
Provincial tax	92	172
Total tax payable	\$ 302	\$ 562
Net after tax	\$ 698	\$ 438

In these circumstances, you would have to earn a substantially higher yield on an interest-bearing investment to realize the same after-tax yield available on a good dividend-paying Canadian stock.

Note that earrying charges, such as interest paid on money borrowed to purchase securities and investment counselling fees, are not taken into account in calculating the dividend tax credit. Such expenses, however, may be

the dividend tax credit. Such expenses, however, may be deducted in computing net income.

In some cases (notably married women with little income other than from investments) the dividend tax credit may be "ussted", i.e., the amount of the credit may be greater than the federal tax payable so that the credit is not fully utilized. Diversification of the investment portfolio may be the solution. The proper mix of interest-bearing and dividend-yielding investments will ensure that the full amount of the dividend tax credit is used to reduce taxes payable, thus increasing after tax income.

## Capital Gains and Losses

Triggering gains and losses

You may have heard it suggested that it is good tax planning to sell securities (or other capital property) before the end of December to create capital losses — possibly to offset capital gains realized earlier in the year. This may be a wise course of action if the property is a "loser" and the sale is based on a sound investment decision, but it makes little sense to dispose of a promising investment solely to create a loss for tax purposes. The same thinking should apply to sales intended to trigger capital gains to use up accumulated capital losses: don't do it unless there are good investment reasons for selling, particularly since capital losses can be carried forward indefinitely.

definitely.

If you decide to sell, don't overlook the point that the tax authorities regard the settlement date (not the trade date) as the effective date of the transaction. Any selling should be done in time to permit settlement before December 31. Also remember that, under the "superficial loss" rule, a capital loss is treated as nil for tax purposes if loss' rule, a capital ioss is treated as int for tax purposes it you (or your spouse or a corporation you control) acquire the same or identical property during the period 30 days before and 30 days after the date of disposition. No loss will be recognized in these circumstances until the newlyacquired identical property is later disposed of.

Deduction of capital losses
If your capital losses exceed your capital gains realized in the year, the excess may be offset against other income. For federal tax purposes, up to \$2,000 (\$1,000 in Quebec) of the allowable half of excess losses may be applied against income from other sources. Losses not used in this way may be carried back one year and forward indefinitely, first to apply against taxable capital gains, if any, of those years, and then up to \$2,000 (\$1,000 in Quebec) per year may be offset against other income until the losses are used up.

Investment income deduction
As noted earlier, taxable capital gains realized on the

disposition of Canadian securities qualify for the \$1,000 investment income deduction. You may claim the deduction in respect of such gains even though you may have realized losses on dispositions of other eapital property during the year.

Allowable husiness investment losses

If you have realized a loss recently on the disposal of shares or debt of a Canadian-controlled private corporation, or if you anticipate selling such securities at a loss in the near future, you may be interested in another rule that was introduced in 1978. Such "business investment losses" are treated initially as ordinary capital losses; that is, only one-half of the loss is deductible for tax purposes. However, to the extent that the allowable portion of a business investment loss cannot be offset against taxable capital gains, it may now be treated in the same way as a business loss and applied against other income without

A point to note is that the new rule doesn't apply if you sold the security other than at arm's length; for example, to a close relative. On the other hand, if the corporation has gone into bankruptcy during the year, you may claim as loss on the security, even though you haven't disposed of it and possibly expect to recover some portion of your cost in the future. (If you receive some proceeds later, you will have a capital gain to report at that time.)

#### Income Splitting

If you are in a high income tax bracket, you may wish to consider diverting part of your income to other members of your family whose income is subject to lower tax rates. Outright gifts to your spouse or to your children under 18 years of age will usually be ineffective because any income from the transferred property will be attributed back to you and taxed as part of your income. There are ways, however, to split income effectively between you and members of your family.

A genuine cash loan to your spouse may be used to generate income that will be subject to lower tax rates in your spouse's hands. The loan need not be interest-bearing, but should be evidenced in writing and should be repayable within a reasonable time. A non-interest bearing demand note is generally considered to satisfy these

Although any income earned by your spouse in excess of \$460 in Quebec, \$1,110 (in 1980) will serve to reduce your married status personal exemption, he or she may be entitled to claim up to \$1,000 on an investment income deduction for any qualifying income earned on the invested funds

vested funds.

The use of loans to divert income need not be limited to your spouse. In many cases, it would be beneficial also to make loans to your children (even those under 18 years of age) for this purpose. (You probably should obtain legal advice, however, as to the rights of minors to contract in your province.) Although income from property transferred to a minor as a gift will be attributed back to the transferor, this is not the case with a bona fide loan. Therfore eare should be taken to ensure that the loan is properly documented. perly documented.

RRSP for spouse

RRSP for spouse
Your contributions to a registered retirement savings
plan in your spouse's name can eventually result in
withdrawals from the plan being taxed in his or her hands
(and not-attributed back to you). (See above)
There are rules, however, to discourage the immediate
collapse of a spousal RRSP. If your spouse withdraws
funds from the plan, the amount will be added back to
your income to the extent of your contributions in that
year or those you claimed as deductions for the two immediately preceding years. This means that if you contribute to your spouse's plan in early 1981 (for 1880), the
funds should be left in the plan at least until 1983. After
that time, any withdrawals will be taxed in your spouse's
hands. As an added benefit, any amounts withdrawn after
your spouse reaches 65 years of age will qualify for the annual \$1,000 pension income deduction in his or her hands.

Although, as notes above, gifts you make to your spouse or to children under 18 years of age will generally result in the income being attributed back to you for tax purposes, a gifting program may still be advantageous in

Quebec is the only province which continues to levy succession duties and gift taxes. Gifts that have in-defeasibly vested in the donce more than three years prior

to death are not subject to Quebec succession duty, nor are gifts to any particular donee in a given year except to the extent that the value of the gift(s) exceeds \$3,000. The most noteworthy exemptions from Quebec gift tax are gifts to your spouse and gifts of less than \$100 per donee

Except is the case of gifts to a spouse, gifts of capital property (such as shares or real estate) are generally considered to have been made at fair market value, with immediate capital gains implications. Where such property has future growth potential, however, gifts by you to your children may be advantageous because capital gains accruing after the transfer and realized on subsequent sale crums after the transfer and realized on subsequent safe of the property by the donee will not be attributed back to you. Capital gains and losses realized by your spouse will be attributed back to you, if you transferred the property to him or her after 1971. However, the possibility of capital gains attribution can be eliminated by making loans of each and have the recipient (donee) make his or her over internet the transfer of the property her own investments.

The income attribution rules mentioned above do not apply in the case of gifts to children over 18 years of age, or, in respect of gifts made earlier once the child reaches age 18. Such a transfer may enable the child to earn investment income, to take advantage of the investment in-come deduction and personal exemptions and, in the case of students, to permit a deduction for tuition fees which might not otherwise be available.

### Low-Interest Loans

Employees and shareholders are subject to tax on benefits they derive by being charged interest at less than a prescribed rate (at present 11%) on loans they receive from their employer or from a corporation of which they are shareholders

The rules apply both to loans in existence at the start of The rules apply both to loans in existence at the start of 1979 and to loans made after that time, and require the interest benefits to be included in the borrower's income to the extent that the annual value exceeds \$500. If you borrow \$30,000 from-your employer as an interest-free loan and the amount remains outstanding throughout the year, the taxable benefit to be added to your income will be 11% of \$30,000, less \$500, or \$2,800. Quebec doesn't recognize the \$500 exemption. Therefore, for Quebec income tax purposes, the taxable benefit would be \$3,300. Finally, the prescribed rate is 11% since March 26, 1980. Before it was 8%.

Loans to related persons can also be caught - a loan to a person related to an employee, or a loan to a person related to a shareholder of the lender corporation. The

related to a shareholder of the lender corporation. The rules even extend to loans to shareholders (or related persons) by another related corporation or by a partnership of which either corporation is a member.

Whether and to what extent the benefit will be taxed will depend in part on the purpose for which the loan was made. Certain housing loans are exempt (up to \$50,000), as are loans to enable an employee to purchase shares of the employer corporation or of a related corporation. Naturally, in addition to the exclusion of the first \$500 of annual benefits, a deduction is allowed for any interest paid on the loan. Quebec doesn't recognize these exemptions.

paid on the loan. Queuee doesn't recognize these solutions.

If you have an outstanding shareholder's or employee's loan at present, you should look into the tax implications and consider whether any steps should be taken to minimize the future tax impact. On the other hand, in view of the present high interest rates, it should not be overlooked that employees and shareholders can realize a significant advantage from a low-interest loan, despite the inclusion in income of a taxable benefit.

## Deferred Income Plans

The main purpose of the various plans listed in this section is to shelter income from immediate taxation. Unlike the tax planning ideas discussed later under the heading "Tax Shelters", the deferred income plans outlined here not only permit an income deduction for all or part of the amounts you invest in each plan, but also provide for the tax-free accumulation of income while the funds remain in the plan.

Registered pension plans & Registered retirement savings

plans
Both of these deferred income plans were discussed
above under the heading "Deductions from employment
income"; however, teachers should be aware of the
following if amounts from an RPP are to be withdrawn.
Any payments you receive from a registered pension
plan, whether as a lump sum withdrawal or as regular

monthly payments after retirement, are required to be in-cluded in income, but in some circumstances may be off-set by a "rollover" contribution to another registered pension plan, registered retirement savings plan, or income-averaging annulty, if made in the year or within 60 days after the end of the year. Since pension benefits (including lump sum withdrawals) qualify for the \$1,000 pension income exemption, it will usually be advisable in these circumstances to transfer \$1,000 less than the max-imum to the new plan, in order to take advantage of this imum to the new plan, in order to take advantage of this

annual exemption.

As for RRSP's we should note that an important amendment was introduced in 1978 affecting the treatment of an RRSP on the death of a taxpayer, if death ocment of an RRSP on the death of a taxpayer, if death oc-curs before the maturity of the plant. Prior to this amend-ment, death benefits (including periodic payments) under an RRSP were taxed in the hands of the estate or the beneficiaries. Now, in most cases, the commuted value of the remaining benefits in the plan at the date of death will be taxed as part of the deceased taxpayer's income for the year in which he or she dies. The Act provides exceptions to this only where the stated beneficiary is the spouse of the deceased or, where there is no surviving spouse, the beneficiary is the deceased's dependant child or grand-child.

It may be worthwhile to review the terms of your RRSP contract and to consider who the designated beneficiary should be, in view of this amendment.

Income-averaging annuity contracts

The effect of the graduated rates of personal income tax is that a sizeable increase in your income in one taxation year will usually attract greater tax than if the same amount of income had been received in equal instalments amount of income had been received in equal instalments over a number of years. For example, if your combined federal/provincial marginal tax rate is approximately 36%, realizing a \$50,000 taxable capital gain in 1980 would increase your marginal tax rate to approximately 57%. If instead, the \$50,000 was received equally over a period of 15 years, your marginal tax rate could be limited to roughly 40%, resulting in a significant tax saving. Income levelling of this kind can be achieved in respect of certain types of qualifying income by purchasing an income-averaging annuity contract (IAAC). Qualifying income includes, among other things:

• taxable capital gains (reduced by any realized capital

retiring allowances

- compensation for loss of office or employment.
   death benefits.

- stock option benefits.
   income of artists, athletes and entertainers.
   amounts received from registered home ownership sav-

Briefly, an IAAC works this way: you must include in income for tax purposes the amounts of any qualifying income received; you are then entitled to deduct the cost of your investment in an IAAC (up to the amount of the qualifying income less one year's future annuity

qualitying income less one years future annual, payments).

When received, annuity payments must be included in income; payments must commence within 10 months of the date of purchase of the IAAC. This means that you can spread the tax on the qualifying income over a period of years, according to the terms of the annuity contract. The annuity may be for a fixed period (not exceeding 15 years) or may be in the form of a life annuity.

To qualify for deduction in 1980, an income-averaging annuity must be purchased not later than March 1, 1981

annuity must be purchased not later than March 1, 1981 (the same deadline as for contributions to a registered

retirement savings plan).

### **Borrowing Costs**

Borrowing for deferred income plans
If you do not have sufficient funds available to take advantage of contributions to one or more of the plans described above, you should consider whether it is advantageous to borrow for this purpose. Interest costs are generally deductible for tax purposes if you borrow the

- to purchase an income-averaging annuity contract.
   to make past service contributions to a registered pen-
- To make contributions to an RRSP for yourself (but no to an RRSP for your spouse).

  Interest on funds borrowed to contribute to an RHOSP is not deductible.

is not deductible.

It should not be overlooked that a contribution to a deferred income plan will itself result in tax savings that you can use to reduce the outstanding loan. For example, if your marginal tax rate is 50% and you borrow \$4,000 to contribute to your RRSP, your net outlay after offsetting

the tax refund would be only \$2,000, and the tax refund when received can be applied to reduce your outstanding borrowings.

Loans for other purposes

Loans for other purposes

If you have outstanding debts on which the interest is
non-deductible (e.g., a mortgage on your home or a car
purchase loan) and at the same time you have funds
available to make a contribution to a deferred income
plan, you should probably use the available money to
reduce your non-deductible borrowings and then borrow
for a purpose (such as those listed above) that will result

for a purpose (such as those listed above) that will result in a deduction for the interest costs.

In much the same way, it may be possible to convert non-deductible interest into deductible interest in respect of investments. If, for example, you have an outstanding mortgage of \$50,000 on your home and you hold \$20,000 of Canada Savings Bonds, you should consider cashing the bonds, reducing your mortgage and then borrowing the necessary fonds (interest deductible) if you wish to reinvest in some form of income-producing securities.

Interest on loans incurred for the purpose of investing in income-producing securities will as a general rule be deductible for income tax purposes. In the case of money borrowed to purchase shares of Canadian corporations, you can offset the interest cost against your dividend income but, as noted earlier, this will not affect your right to claim a full dividend tax credit in computing your tax

to claim a full dividend tax credit in computing your tax

On the other hand, it should be remembered that interest on money borrowed for the purpose of earning in-terest or Canadian dividend income will reduce your qualifying investment income for purposes of \$1,000 investment income exemption.

### Tax Shelters

The term "tax shelter" is normally used to describe any tax plan designed to provide you with a deduction from income in the current year without an immediate corresponding cash outlay. (In some cases, the term also refers to the investment of funds with no immediate deduction, but where any servicin income is chaltered deduction. but where any servicing income is chaltered. deduction but where any resulting income is sheltered from tax indefinitely.) Although opportunities to invest in tax shelters have been severely restricted in recent years by changes in the tax legislation, several good tax shelters are still available

still available. These will be most advantageous to taxpayers in the higher tax brackets (i.e., those with taxable income in excess of say \$43,000).

One word, of caution: a tax shelter must be viewed as an investment, albeit with tax advantages. You should apply the same criteria to selecting and investing in a tax shelter that you would apply to any other investment decision.

Here are some of the kinds of tax shelters now available

Oil and gas properties

Partly as the result of recent changes in the Income Tax Act, there has been an increase in activity and investor in-terest in the so-called drilling funds or oil and gas funds. Basically, these are vehicles designed to facilitate invest-ment in the oil and gas industry, and offer interesting tax

ment in the oil and gas moustry, and offer interesting tax deferral possibilities. Effective beginning in 1976, exploration costs incurred from May 26, 1976 to the end of June 1979 were allowed to be written off 100% in the year. It was proposed in the November 16, 1978 Budget that this deadline be extended to the end of 1981.

Several other incentives were introduced, but these have been changed somewhat under the December 1980 Budget proposals:

To encourage exploration for oil and gas the March 1977 Budget created an additional deduction for exploration expenses incurred by taxpayers drilling for oil or gas in the frontier regions of Canada. This "frontier explora-tion allowance" is calculated as 2/3 of exploration ex-penses, incurred after March 1977 and before April 1980

penses, incurred after March 1977 and before April 1980 above a \$5,000,000 base for each well. This special deduction has been discontinued, and a new incentive program is expected to be introduced in the near future.

• The cost incurred after December 19, 1980 on the acquisition of Canadian oil and gas property can be written off annually at a 10% declining basis (this was previously 27, 20% acc.)

at 30% p.a.).

The most common form of organization for ventures in oil and gas is a limited partnership, with the general partner being the operator of the project and the other investors (either individuals or corporations) being limited partners. At the end of each year the limited partners are provided with a statement showing their share of the year's income, the exploration and development expenses

incurred by the partnership during the year and any special benefits such as the frontier exploration allowance. This information forms the basis of the investor's write-off and income reporting for tax purposes.

Films
One of the main attractions of acquiring an interest in a certified Canadian feature film is that the cost may be written off for tax purposes in one year. For example, a taxpayer might purchase an interest in a new Canadian film for \$60,000, putting up \$20,000 cash and borrowing the remaining \$40,000 from a bank. At 60% marginal tax case, the optential tax saving on writing off the cost for rate, the potential tax saving on writing off the cost for tax purposes in the year would amount to \$36,000. The key is that, to claim the full deduction, the taxpayer must at risk for the full amount of the investment; i.e., the \$40,000 loan must be repayable whether or not the film makes money.

Rental payments received by the investor in subsequent years will be included in income for tax purposes, offset to some extent by interest expense on the original bank loan. At worst, if no income is received, the taxpayer will only be out of pocket the difference between his original investment (\$60,000) and the tax saved (\$36,000). Should the investor sell his interest in the film, the recaptured depreciation would qualify as income eligible for purchase of an income averaging annuity (IAAC).

Some of the earlier tax shelter plans involving films were challenged by the tax authorities, mainly on the basis of the nature of the financial arrangements. Revenue Canada's attitude has now been considerably clarified, and renewed interest is being shown in this type of tax shelter. Rental payments received by the investor in subsequent

Hotel and Motels

Hotels and motels may seem to be unlikely vehicles for Hotels and motels may seem to be unlikely vehicles for sheltering income from tax but many are being acquired as investsments by groups of taxpayers in the upper tax brackets, even though they may have little knowledge of the hotel industry. Typically, a partnership of investors will buy a hotel with the down payment financed by a bank loan, and the blance of the purchase price represented by a mortgage.

Even though a professional manager may be hired to

represented by a mortgage.

Even though a professional manager may be hired to
run the hotel, the partnership will be considered for tax
purposes to be carrying on a business rather than holding
an investment. Capital cost allowance may be claimed on the various hotel assets and, because of the relatively high write-off rates on some classes of assets, a loss for tax purposes will often result in the early years of the operation.

Each partner may deduct his share of the loss and the

resulting tax savings are often sufficient to repay the initial bank loan in a few years.

Multiple-unit residential buildings

The opportunity to create tax losses by claiming capital
cost allowance (CCA) was severely restricted at the end of
1971. Apparently to encourage the construction of
residential property, these restrictions were later lifted in
respect of multiple-unit residential buildings (MURBs).

For a building to qualify for tax treatment as a MURB, it must be certified as such by C.M.H.C. Buildings principally of frame construction will qualify for CA on a 10% declining balance basis if installation of the footings commenced after November 18, 1974 and before 1978, and provided ownership of the buildings is acquired

and provided ownership of the buildings is acquired before 1980.

Other MURBs will qualify for CCA on a 5% declining balance basis where installation of the footings commenced after November 18, 1974 and before 1980 (this includes frame buildings where construction commenced after 1977 or where their conviction is made converged. 1977 or where their acquisition is made or ownership changed hands after 1979). Investors can continue to acquire this second category of MURBs even though construction for them must have started before 1980.

The tax rules governing MURBs do not necessarily make rental real estate an attractive investment, because of the high cost of finance and in view of the rent controls operating in some provinces. However, a number of prooperating in some provinces. However, a number of pro-jects have been promoted to take advantage of incentives provided under the federal government's housing assistance program. Furthermore, some plans have been structured to minimize the risks to investors resulting from failure to complete the building on schedule, cost overruns, failure to find tenants, etc.

To make the arrangement more attractive, some plans

also provide for the investors to write off up to 100% of certain development expenditures incurred in the course on construction. (Care should be taken to ensure that these "soft-cost" expenditures fall within the new and more specific guidelines recently issued by Revenue Canada.)

Under a typical plan you might purchase a 1% interest in a certified multiple-unit building, making a down pay-ment in cash and assuming part of the liability under a

mortgage on the property for the balance. Each year you may deduct for tax purposes capital cost allowance at ap-propriate rates for your share of the allowable expenses incurred in the course of construction and a similar pro-

protion of any cash loss from the operation of the project.

If the project, eventually realizes a cash profit, your share of the profit will, of course, be included in income for tax purposes, after deducting your share of the capital

If you dispose of the investment this may result in a recapture of any capital cost allowance previously claimed, and may give rise to a capital gain if the proceeds of disposition exceed your cost of the property for tax pur-

Dutil the end of 1978, the Income Tax Act permitted corporations to distribute dividends out of their "pre-1972" surplus, free of tax in the shareholder's bands. These dividends reduced the shareholder's cost base of the shares, so that eventual sale of the investment would result in a greater equital earlier to emplify the shares. base of the strates, so that eventual sace on the investment would result in a greater capital gain (or smaller capital loss) than would otherwise have been the case. For this reason, these special dividends were often referred to as "tax-deferred" rather than "tax-free".

"tax-deferred" rather than "tax-free",
The right to distribute tax deferred dividends was continued after 1978, but only for special classes of "tax-deferred preferred" shares issued before March 31, 1977 by five major public corporations. The terms of these share issues vary, but each provides for a continuation of the tax-deferred dividends for several years,

tion of the tax-deferred dividends for several years, followed in most instances by tax-free conversion to shares paying ordinary taxable dividends.

These investments offer a good yield, with deferral of tax until the shares are redeemed or sold—and tax at that time only on a capital gains basis. They should be considered if you are in one of the higher tax rate brackets and already have sufficient income to use up the \$1,000 investment income deduction. They will also be attractive if you have a substantial capital loss; you can receive tax-free dividends now and offset any unixed loss eagins the free dividends now and offset any unused loss against the capital gain when the shares are later redeemed or sold.

Another new form of tax deferral is now being offered Associated the whole of the companies. Under a typical plan, the investor is given the choice of shares paying dividends in the form of additional shares. Stock

dividends paid by public companies are not taxable at the time of receipt but, as in the case of "tax-deferred preferred" shares, will have the effect of reducing the average cost per share, normally resulting in a taxable capital gain upon later disposal.

As a conversion clause is attached to both shares, this plan offers a fair amount of flexibility; you can interchange between the two classes of shares and elect to receive either taxable cash dividends or "tax-deferred" stock dividends, depending on which type of payment best meets your immediate financial and tax

Deferred annuities

Deterred annulties

Taxpayers, particularly those approaching retirement, may consider investing some of their spare capital in a deferred annulty. A lump sum payment to an insurance company purchases the right to receive an annulty of a fixed annual amount, either for life or for a specified term of years, starting at an agreed future date. Interest on the invested funds accumulates tax-free in the meantime, and about the incommentation of the properties of only the income portion of each annuity payment will be taxed when received in later years. No deduction is permitted for contributions to such a plan, but if you take the time to shop around for an annuity offering a good rate of return, deferral of tax on the interest while it is ac-cumulating can offer an excellent method of sheltering in-

come.

If you are 65 or over you may treat the income portion of annuity receipts either as interest (eligible for the \$1,000 investment income deduction) or as pension income (eligible for the \$1,000 pension exemption), so that if you have sufficient other investment income you can also take advantage of the \$1,000 pension exemption or

vice versa.

This choice of tax treatment does not apply, however, to annuity payments out of a pension plan, registered retirement savings plan, deferred profit sharing plan or income-averaging annuity contract.

Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such

problems and questions should be sent to: Mr. Fred Gillespie, Touche Ross & Co., 90 Sparks Street, Ottawa, Ontario, KIP 5B4, with a copy to Dr. R.C. Levesque in the CAUT office. Mr. Gillespie will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the Touche Ross comments and the decision on funding.

Although CAUT cannot pay for individual tax counsell-Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsore publications) or for those questions which are unrelated to a university context, such questions can be referred to the nearest Touche Ross office. In Ontario, they can be refered to Charles Hebdon at OCUFA. Individuals should identify themselves at the local Touche Ross office as members of CAUT. Rates that CAUT has obtained for members are as follows:

Hourly Rate Personnel Experience more than 10 years 5 to 10 years Tax Partner Tax Manager \$95. \$80. 3 to 5 years 1 to 3 years Tax Supervisor \$ 60 \$45. Tax Senior

The first draft of this guide is a revision of the CAUT Guide prepared in the past by Charles Hebdon. This revi-sion was done by Touche Ross. The new section on Tax Planning for Individuals was prepared by Touche Ross.

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Hautes Etudes Commerciales (Montreal).

The revision of the French translation was done by Pro-fessor Drew with the help of Robert Léger, CAUT Economic Benefits Officer.

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tant une entreprise et non comme détenant un placement. L'amortissement du coût en capital se déduit à 'bégand de divers biers de l'hôtel; à cause des taux d'amortissement relativement élevés de certains catégories de biens, il y a devolt constituer des abris fiscaux, mais beaucoup devolt constituer des abris fiscaux, mais des de contribuables à revenu élevé, même s'ils ne connaissent guère iribuables à revenu élevé, même s'ils ne connaissent guère l'industrie folcétrés. Affais, par exempte, une société d'un paiement inflat financé par lung fiscaux enchéte un faite la marce par le rant une société est constiérée au moyen d'une hypotheque. Même si la gérance de l'hôtel est confiéré au moyen d'une hypotheque. Même si la gerance de l'hôtel est confiéré au moyen d'une professionnel, la cant une entreprise et non comme détenant un placement. devoir constituer des abris fiscaux, mais beaucoup Hôtels et motels

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Certains plans d'abri flecal antéreurs où il s'agissain invariables (CRVI).

Certains plans d'abri flecal antéreurs où il s'agissain en fonction de la nature des dispositions financières. La puis calte, le flim suscite des dispositions financières. La puis calte, le flim suscite des dispositions financières. La puis calte il maniferant persucoup puis calte, le flim suscite maintenant un intérêt renouvelé comme abri fiscal.

potentiele d'impôel assurée par l'amontissement du cooli. des wifns de l'impôel l'année en cause certail de \$36,000. Le point clef, c'est que, pour avoir droit à la pleine déduction, le contribuable doit réquet de perdre tout le monte de contribuable colori seque de prédre du le monte de contribuable. peu importe que le film soit ou non rentable. Les painentents de locations que certable par l'intérêt payé sur le prêt, étant réduits dans une certable. Les painentents de location noutes par l'intérêt payé sur le prêt, étant réduits dans son moseure par l'intérêt payé sur le prêt, étant réduits dans corevant, le la banque. Au pire, s'il ne touche auoun revenu, le contribuable ne se trouvers que predict platifiér payé sur le prêt, étant réduits dans on pacement mittal (\$60,000) et l'imposit le contribuable un préduit paye l'intérêt payé un le prêt, étant réduits dans on pacement mittal (\$60,000) et l'imposit étant le contribuable un préduit paye de l'imposit étant le contribuable de l'intérêt paye un préduit de la partie de contribuable un préduit de l'imposit de la partie de contribuable de l'imposit de la partie le contribuable de l'imposit de la partie le contribuable de l'imposit de la participation dans le capture de la participation dans le contribuation de la particulation dans le contribuation de la contribuation de la contribuation de potentielle d'impôt assurée par l'amortissement du cout participation dans un long metrage certifité canadien con-siste en ce que le coule peut être anout aux sur la sancéer ce d'impôt a rain en ce que le coule peut être anout aux sur la contribusble pour-rait achter une participation de 26,000 dans un nouveau film canadient, à cette fin, il fournirait \$20,000 compitant film canadient, à cette fin, il fournirait \$20,000 compitant et emperature state de computation de cap du fast d'impôt aux d'impôt Une des choses intéressantes que présente la prise d'une

du revenu que déclare l'investisseur aux fins de l'impôt d'exploration et de mise en valeur supportés par la société au outrs de l'année et les avantages spéciaux téls que la déduction à l'égard des trais. d'exploration. Ces renselgrements constituent la base de l'amortissement et renselgrements constituent la base de l'amortissement et (particuliers ou sociétés) étant des commanditaires. A la fin de chaque année, il est temis à ces derniers un état indi-quant leure part du revenu de l'année, les frais La forme d'organisation la plus commune en ce qui l'exploitant de l'affaire et les autres investisseurs dans la société en commandite, l'ascocié général étant l'exploitant de l'affaire et les autres investisseurs

• Les frais supportés après le 19 décembre 1980 pour acqueirt des concessions périodier et gazères canadiennes peruvent s'annoctri annuellement au taux de 10% du solde dégressif (c'étail 30% précédement).

que peu changece.

— Afin d'encourager l'exploration pétrolière et gazière, le public de mars 1917 à établi une autre déduction à Budget des frais d'exploration supportés par les contribues qui font des fonzges predictiers et gazières dans les régions vérges du Candaña, La déduction consiste dans les régions vérges du Candaña, La déduction consiste dans les régions vérges du Candaña, La déduction consiste de bases les régions vérges du Candaña, La déduction consiste de base les régions vérges du Candaña, le gazière dans les régions vérges du Candaña, le gazière dans les régions régions servins les proportes de de la consiste de la courage de la consiste de la convenir de la consiste de la convenir de la consiste de la convenir de l que peu changées.

ment, des emoyans destines a steutier i investissement dans possibilités de report de l'impôt.

Depuis 1976, les frais d'exploration supportés du 26 pouis 1976, les frais d'exploration supportés du 26 projes de l'impôt pauls 1976, als fin de juin 1979 pouvaient s'amortit entiéresment is mône ambé pain 1978, par l'appropriet 1981, and i gre de des l'impit juin à la fit pour possè d'étendre cette date limité jusqu'à la fin de 1981.

Plusieurs autres incitations ont été adoptées, mais les propositions budgéraires de décembre 1980 les ont quel-que profit par l'appropriet 1980 les ont quel-gre profit par l'appropriet 1980 les out que l'appropriet 1980 les out que l'appropriet 1980 les out quel-gre profit par l'appropriet 1980 les out que 1980 les out que l'appropriet 1980 les out que 1980 le

Concessions pétrolières et gazières A cause en partie de modifications récentes apportées à lorage ou tonda é pérchée et de gas sont blus actif et plus rechterchés des învestisseurs. Ces fonds sont; essentielle - ment, des moyens destinées à lécaliter l'investisseurs dans ment, des moyens destinées à lécaliter l'investisseurs dans

dépasse, mettons, \$43,000).

Attention: il faut considéret l'abri fiscal comme un placement comportant aussi des avantages fiscaux. Altrai placements doivent s'appliquer à ces abris fiscaux. Voici cettains genres d'abris fiscaux actuellement accessibles au contribusble au Canada:

Plusieurs sociétées publiques canadiennes offrent ac-tuellement une autre forme nouvelle de report fiscal. Dividendes en action

Ces pleaenents or treferent me or tredements! Timpot es paie difficie luequ's us sehait où à la venie des actions et se paie devrices considérer l'achait de ces actions si vous aparties. Ver actions son est autorie fiscalé efévele et disposecs délà elevrices considérer l'achait de ces actions si vous apparent de la évele per entre non de \$1,000 relative au revenu de percements. Ces actions cont attrabances autes ai vous soubsects une perte en dividendes plus et deduire fouie perte en déduit du gain en capital lorque les actions seront addividendes plus et deduire fouie perte en déduit du gain en capital lorque les actions seront maintenant des montre de la contra del contra de la contr placements offrent un bon rendement; l'impôt est

posspies ordinaires.

Te dividendes specialus des cas par une conversion es californe publicate de dividendes à impôt.

Le droit de distribuer des cas par une conversion est caute project publiques. Pes modalités d'actions varient, mais chacune prévoit le maindres, feut maindreur après d'actions varient, mais chacune prévoit le maindre des castegories speciales d'actions "britálegées à impôt différé a modalités et ces émissions es modalités et ces émissions d'affére, maisse de dividendes spéciales d'actions "britálegées" à impôt un des dividendes péciales des dividendes products par de la proprié de la configuration production de la proprié de la configuration de la configurati posables ordinaires.

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une récupération de l'amortissement du coût en capital précédemment déduit et un gain en capital si le produit de la cession dépasse ce que vous a coûté l'immeuble aux fins de l'immé

rapporter un benefice compane, votre part figurera, bien entendu, dans votte reven aux fins de l'impbi, déduction faire de votre part de l'amortissement du coût en capital. Si vous cédez votre investissement ji peut en résulter ne résulter presentent de la coût de l'amortissement de la coût en résulter presentent aux trestratiers de l'amortissement de l'amortissement de la contraction de la contrac depraces calerin avec (es nouvelles ingres directiones plas pécifiques publicées récemment par Révenu Canada.)

Selon un plan tybules récemment par Révenu Canada.

Selon un plan tybules dans un MURBS certifié, faire un perinement initial compaint es assumer une participation de 1% dans un MURBS certifié, faire promienent initial compaint en pour le solde. Chaque année, vous pouries eddeute dans le cader d'une hypothèque grevant l'immeuble inne de l'impôt un amontée, vous pouries déduire aux aux appropriée à l'égaid de voite part des dépenses adpondes au penne de l'exploid et l'exploid au proportion suppointe au perine de l'exploide en yeur à expporter un bendêre companyant, votre part figures, bien expporter un bendêre companyant, votre part figures, bien

receptable de condre l'investissement plus attrapant, certainne permettent aussi aux investissement plus attrapant, certainne plante permettent aussi aux investisseurs d'amonti, pusqu'à d'urant la construction. (Il faudrait veiller à ce que ces depraces cadient avec les nouvelles ilgnes directirices plus arbeit le construction plus de ces nouvelles ilgnes directirices plus arbeit le construction avec de construction plus auxiliaries descurations arbeit le construction de co ièdéral. En outre, centains plans sont structurés de façon à minimistre ets raques courus par les investisseurs et que le opue le non-serbévement de l'immeuble dans les délais prévus, les dépars des délais prévus, les manque de localaires, etc. Afin de sendes l'immeuris de coût, le manque de localaires, etc. Afin de sendes l'incentification de la manuel de coût, le manque de localaires, etc. Afin de sendes l'incentissement du manuel de mandre l'incentissement de coût, le manque de la course de la manuel de la course de la course de la manuel de la course de la manuel de la course de de projets permettant de profiter des incitations assurées en onsi denni a contruction a commence aprese spries qui oni ci éta de commence aprese qui oni ci éta de condition de calciferant à passe de propriétaire après construction soit antiféreure à 1930, Les investisseurs peuvent casulément out inspare l'immemble soit endent pas nécessaitement au respect les macalités de la condition que les régissent ces immembles ne tendent pas nécessaitement au l'immemble locsait à cause du voui clèvé du financement et du controlle des loyers praiduit dans certaine de la controlle des loyers praiduit dans certaines de la controlle des loyers praiduit dans certaines de la controlle des loyers praiduit dans certaines de la controlle The Transparent of the World Street of the Wor MUKES.

An an another facet des pettes facetles en déduisant
La possibilité de créer des pettes facetles en déduisant
un amortissement du coût en capital (ACC) à été foir
plus tard à l'égard des immeubles résidentielles à
logements mutiples afin, appariement, d'ortoourager la
construction de logements. Pour être admis par le fies, ces
immeubles contrait est certifies le par la S.C.H.L. Les
immeubles contrait est certifies le par la S.C.H.L. Les
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Immeubles résidentielles à logements multiples (en anglais

souvent une perte aux fins de l'impôt les premières années d'exploitaion. Chaque associé paut déduire sa bart de la perte et l'économie d'impôt qui en réaulie suffit souvent à rembourser le prêt de la banque en queiques années.

La révision de la traduction française a été faite par le professent Drew en coopération avec Robert Léger, agent de recherches en avantages économiques à l'ACPU.

Les références à la loi de l'impôt du Québec ont été ajoutées ou corrigées par le professeur James Drew des Hautes Etudes Commerciales.

prépat é antéricurement par Charles Hebdon. La révision à été faite par Touche, Ross, La deuxième partie sur la glanification fiscale pour le particuliers est nouvelle et a été prèparée par Touche Ross. La première partie de ce guide est une révision du Guide

> 1 \$ 3 ans Conseiller fiscal 09\$ Sa 10 ans Oérant fiscal Surveillant fiscal us de 10 ans Associè fiscal Experience PITX HOTBITE ECHEION

memples est te suivant: ions étrangêtes au contexte universitaire, on peut s'addrescria apu bendroche bureau de l'ouche Ross, En Obrigh et au plus de de s'identifier au bureau loest de l'AcPlon, à l'Ouche Ross comme faisant partie et l'ACPlu. Le tariff Touche Ross comme faisant partie et l'ACPlu. Le tariff membres comme faisant partie et l'ACPlu. Le tariff membres est le la l'ACPlu. Le tariff et au l'ACPlu. Le tariff et au l'ACPlu. Le tariff membres est le suivants. présent Guide ou d'autres puomeanent à des ques l'ACPU) non plus que celles qui se tattachent à des ques d'ACPU) non plus contexte universitaire, on peu l'affaire.
Même si l'ACPU ne peut payer les consultations fiscales d'ordre individuel ni les demandes d'éclaircissements fiscaux d'un caractère courant d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire celles qui portent sur des points traités dans le résent. Guide ou d'autres publications partraînées par présent. Guide ou d'autres publications partraînées par présent.

le Infancement de l'étude de nouveant problèmes concern and l'empôl au le revenn, qui appellent des életin-cissements relatifs à la praique courante du Ministère du Ministère du Ministère du Ministère du Meyerun rational et qui ensteract les employés des muversités. Il faudrait adiensset l'énoncé de ces problèmes et questions à M. Pade (d'illespit, Jourée Noss, & Co., 90, aus si oppe à M. B.-C. Léveque, au buries ule ChACPU au sui soit oblèmes et une des parks, obles à M. B.-C. Léveque, au buries de l'Acpuble dans faque ces, autre cet une décrision relative au voireil de leur élude sera prise le plus rapidement possible dans faque ces, au problèmes et une de l'Acpuble dans faque ces, autre de leur élude sera prise le plus rapidement prosible dans faut de leur élude sera prise de l'Acpuble dans dans de leur élude sera propriée à l'ait de l'action de l'action de l'ait juit de l'ait par le justicement de l'étude de nonveaux proplèmes concer-tions locales et provinciales et de leurs membres touchant CPU accueillera les demandes émanant des associa-

Dernier mot

wass professer Ce choix de trailement fiscal ne s'applique pas, vele versa. Ce choix de trailement fiscal ne s'applique pas, cependant, aux paiements de rente d'apargne-tetraite, d'un s'ann, d'un régime enregistre d'épargne-tetraite, d'un régime de parlicipation différée aux bénéfices ou d'un confitat de tente à versements invariables. suffissmment d'autre revenu de placements, vous pouvez aussi profiter de l'exemption de \$1,000 des pensions ou ulcriteries, vous ne pouvez eteuni ere sconsations un integracion para pien, espai, and pien, mais, si vous prenze le temps de chrecher une cretie qui office un hon ferdie de constituer un cervande para constituer une excellent moyen de metite du revenu à l'abri de l'impôt, si vous pouvez itailer la partite revenu de sa paciente du revenu de pension (admissible à la deduction ne de profice un intérêt presentation (admissible à l'acemple de profice on comme revenu de praction (admissible à pacements) ou comme revenu de praction (admissible à l'acemple de profice de p

antibles de distribuis possa sur soucre de contractor associates de distribuis de de distribuis possa sur contractor de de durant ou pendant un contrata nomble spécific d'années à partir d'une d'aite future convenue. L'intérêt d'années apartir d'une daite future convenue. L'intérêt gegrée sur l'es fonds placés s'accumulte entre-temps libre de rente sers imposée à sa réception dans les années de rente sers imposée à sa réception dans les années de rente sers imposée à sa réception dans les années de rente sers imposée à sa réception dans les années plans, mais, si vous pruves déduite les collisations à un tel plan, mais, si vous prente ce collisations à un tel plan, mais, si vous prente centre plan, mais, si vous prente centre de la plan, mais, si vous prente centre de centre de la plan, mais, si vous prente centre de centre de la plan, mais, si vous prente centre de centre de la plan, mais, si vous prente centre de centre de la plan, mais, si vous prente de la plan, mais, si consideration de la plan, mais, si consideration de la plan, mais d Le contribuable, surtout celui approchant la retraite, peut différée, Un paiement global à une socièté d'assurances différée, Un paiement global à une socièté d'assurances

control personic passablement de souplesse; vous describéres en expecs impossables ou des dividendes en expecse impossables en expecse en expecs deux genres d'actions comportent une clause de conver-sion, ce plan présente passablement de souplesse; vous Scion un plan typique, l'investisseur a le choix entre deux genres d'ections; des actions qui rapportent des dividendes imposables normaux et des actions semblables duri tapportent des dividendes na soinne d'sotions deutier des dividendes en action des sociétes publiques mais, comme d'antidendes en action des ociétés publiques inc sont pas imposables au moment des leur réception, incomme dans le cas des actions. Viprivilègiées à impotion, ce qui vaudes normalement un gain en capital imposables au moment de leur sections de la cession un ulteriure des actions. Comme les deux genres d'actions comportent une gain en capital imetre de la cession de la cession deux comme les deux genres d'actions comportent une capital deux genres d'actions comportent une cession de comme les deux genres d'actions comportent une deux de la cession de la cessi

Preis A Bas Taux D'Intérèt

Guide de l'impôt sur le revenu, 1980, ACPU

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faut inclure dans votre revenu, aux fins de l'impôt, les moniants de tout revenu admissible reçus; vous avez le cour evenu admissible requs, vous avez le moins l'equivalent d'une année de rente. Lorquill sont reçus, les paiements de rente choiver l'aurer dans le revenu! les paiements de rente choiver l'aurer dans le revenu! les paiements de tente choiver l'aurer dans le revenu! les paiements do tente doivent ligurer dans le revenu! les paiements doivent commence dans les diste de l'aedat de CRVI. Cela signitie que vous pouvez létale l'impôt au le revenu admissible que vous pouvez letale l'impôt au le revenu admissible du contrait de rente. La rente peut comporter un nombre fixe contrait d'années (d'au plus 15 ans) ou revêit la forme d'une rente viagète.

cette fin. Les frais d'intérêt sont généralement déducibles aux fins de l'impôt ur le revent ai vous empurites pour, e achierer un contrat de rente à versements invariables;

• verser des coutsaitons de service antérieur à un régime

d'impé qui peul setvit a réduire voire emprunt. Si, par exemple, voire taux d'impé qui peul setvit a réduire voire est se soble et al departe pour coliser à voire REER, voire dépense nette, déduction faire du remboursement d'impél, ne sets que de 22,000; au reçu du remboursement ment d'impél, vous pour coliser à voire REER, voire de propriée de la compoursement d'impél, vous pour coliser à voire de la compoursement d'impél, vous pour set au ce sets que de cours.

L'expression "abri fiscal" designe normalement tout plan fiscal destine à vous permettre de déduire un certain montant de votre revenu de l'année couragnes agns soit entre de sussi du planée contespondante inmaciaite de fonds, (Dans certains eas, l'expression s'entend aussi du planée correspondante inmaciaite de l'onds qui ne vaper de l'import,) Mêres à le modifications apportées à la del l'import,) Mêres i les modifications apportées à la fegistation fiscale ces deminéers années ont fort restreint la de l'import,) Mêres à le modification fiscale ces deminéers années ont fort restreint la surprise de l'import, au corre plusière en la corre plusière en la la partie de l'import soit de l'apprisée à la corre plusière en la corre plusière en la corre plusière en la corre plusière de l'apprisée de cette nature, le sont des plus avantageux aux contribusbies des cette natures, le sont des plus avantageux aux contribusbies de cette nature, le sont des plus avantageux aux contribusbies de cette nature, le sont des plus avantageux aux contribusbies de cette nature, le sont des plus avantageux aux contribusbies de cette nature, le sont des plus avantageux aux contribusbies de cette nature, le sont des plus avantageux aux contribuspies de cette nature, le cette de l'appressible de l'appressible de cette nature (c'est-à-dire cette de cette nature de l'appressible de l'appre

mobilières productives de revenn.

L'interiet sur les prêts obtenus aux fins d'investit dans d'investit dans des valeurs mobilières productives de revenu est génèralement de l'ordeutible aux fins de l'implo sur le revou. Bans le soinois de l'est fins de l'implo uverx déduite les l'itals d'intérêt de voire revenu provenant de dividendes, mais, cela ne vous control de deduite en plein créait d'implo pour dividendes dans le calcul de voire imploi a payer. D'autre de l'anchéré ou un revenu de payer. D'autre dividendes dans le calcul de voire imploi à payer. D'autre d'individentes de l'inferêt ou un revenu constitué de dividendes agagner de l'incrée ou un revenu constitué de dividendes canadiers retein en revenu de placements admissible à l'example de \$1,000 relative au revenu de placements admissible à l'exemption de \$1,000 relative au revenu de placements.

((cite) que celete percieces) qui se tradunta par une ucduez ion de vos frais d'interei.

Il peut être possible de convertir, à peu près de la même facon, de l'interêt non déductible en interêt déductible et maison cet 520,000 d'obligations d'épargne du Canada, vous everier liquider les obligations d'épargne du Canada, vous devriex liquider les obligations, teduire voite hypothèque et emprandice rasulue les fonds nécessaires (interêté déductible) si vous vous voules reinnessit dans une forme de valeurs mobilières productives de revenir.

Mobilières productives de revenir.

Infinités ur les prêts obsenus aux fins d'investit dans mobilières productives de revenir.

Prèts à d'autres fins.

Si vous avez des dettes en cours dont l'intérêt n'est pas déductible (par exemple, une hypothèque sur votre maison on un empurint contracté pour actient une voiture) et si vous avez en même temp édes déponibilités pour cotlest à un régime de revenu différé, vous devuiez pour réduire vos déponibilités pour réduire vois develibles et emprunée a une fin emprunée au mémbre de comprunée auxile à une fin (cile que celle préciées) qui se traduira par une déduction de vos frais d'intérêt.

Abris Fiscaux

erregate à un REFER pour vous-même (mais non à un regime erregate à un REFER pour vous-même (mais non à un Lintefé payé sur les fonds empruntés pour coliser à un REER pour voire conjoint).

L'intégé payé sur les fonds empruntés pour coliser à un REER pour voire conjoint.

L'intégé payé sur les fonds empruntés pour régime de la charge de la conjoint de la conformation de l

Emprunt à l'égard de règimes de revenu différe 51 vous savez se assez de desponbilités pour profiter de coufsalions à un ou plusieurs des régimes précifec, vous devirtes vous strait avantageux d'emprunter à devirtes vous strait avantageux de l'active de la constitute de la cons

Frais D'Emprunt

metric wu devoer fire treconfant has been expendiones.

Si vous avez un prêt d'actionnaire ou d'employe, vous device your quelles en sont les implicacions lissailes et étudicir s'il y augit lieu d'adopter des mesures pour minimiser l'Impact de l'impôt dans l'aventu-D autre part, pas oubhier que les employes et les actionnaires peuvent y pas oubhier que les employes et les actionnaires peuvent y gagner beaucoup à un prêt à bas intérêt mailgré l'inclusion dans leur revenu d'un avantage imposable.

Le but du prêt détermine en partie si l'avantage est imposé et dans quelle mesure. Cerdains prèt adminifiation con exonérée (tusqu'à \$50,000) de même que les prêts cont exonérée (tusqu'à \$50,000) de même que les prêts destinées à permetre à seltons de outre l'employeur ou d'une société apparent. Bien enfendu outre l'exclusion de spermiers \$500 d'àvantière annuer de loui intérêt payé sur le prêt ver déductible. Le gouverne-toui intérêt payé sur le prêt ver déductible. Le gouverne-toui intérêt payé sur le prêt ver propriée au l'employe. Sur le propriée d'action de la comploye, sous Si vous avec des consentions. Si vous sur prêt d'actionnaire ou d'employe, vous Si vous avec present avec les ces exemploins.

• sommes reçues d'un régime enregistre d'épargne-logement Voici, brièvement, comment fonctionne un CRVI: il

Avantages provenant d'options d'achat d'actions
 revenu des artistes, athlètes et comédiens
 commes recues d'un régime enregi

Contrais de rente à versements invariables.

A cause des taux progressis de l'impôt sur le revenu des particuliers, une augmentaion importante de votre particuliers, une augmentaion importante de votre particuliers, une augmentaion importante de votre de controllers, une augmentaion importante de sont de l'entre d'années.

Ainsi, par exemplé, si voire taux d'impôt maximum se unviron 57%, la teàlistan d'un de l'années augmenterait voire taux maximum pourrait se limiter à criviton 40%, ce d'années de l'années de l'années de l'années de l'années augmenterait voire taux maximum pourrait se limiter à criviton 40%, ce d'années de l'années de l'années de l'années de l'années de son achetant un contrait de rente à versements invarable (CNAI). Les revenus admissibles comprennent, avaible (CNAI). Les revenus admissibles comprennent, entre autres, les uivants: d'années de l'années de l'années au de since autres, les uivants:

e présaitons de dépair à la retraite de métaines au décès de l'années de l'années au décès avaitait réalisées provents du décès avaitait de l'artistes, les provents au décès avaitait de l'artistes, athèters et comédiens au décès avaitait des artistes, athèters et comédiens au decès avaitaites provents d'options d'avaitait des artistes, athèters et comédiens au decès autre de l'artistes, athèters et comédiens

ment d'un REBR au décés du contribuable s'il a fleu d'un REBR au décés du contribuable s'il a fleu des du régime. A vant cette modification, les prestations au décés (y comprés les paiements périodiques) d'un REBR étaient imposées dans les mains des du reste de l'année au le régime à la adie du décès est a jour du reste de l'année du contribuable décès de cette règle ne s'applique si le béméticaire des contribuable décès de conjoint de la maint de l'enfant ou le petit-enfant à charge du déchie il le béméticaire de conjoint de l'enfant ou le petit-enfant à charge du déchie. Il serait REBR et de voir qui devait étre le béméticiaire désignée en de cette modificaire des voir qui devait étre le béméticiaire désignée en vertu de cette modificaire le béméticiaire désignée en vertu de cette modificaire designée en vertu de cette modificaiton.

régime afin de profiter de cette exemption annuelle. Dans le cas des RelEst, il faddatain noter qu'une impor-tante modification adoptice en 1978 infilue sur le traite-fante modification adoptice nu deces du contribuable s'il a lieu ment d'un REPE su déces du contribuable site.

autre regime emgelate de persons, un regime emgelables, d'épargne-retraite ou une rente à versements invanables, si la coulsion est versée dans l'ammée. Comme les prestations de personnée. Comme les prestations de personnées, commée consécutifs à la fin de l'ammée. Comme les prestations de déduction de 51,000 et elative au revenu de pensions, il sera d'ordinaire recommandable, en pareille es tirconstances, de transfièrer 15,000 et alons que manuelle d'ordinaire recommandable, en pareille es tirconstances, de transfière 15,000 et moint que le maximum au nouveau transfièrer 15,000 et cette exemplous annuelle.

Tous paiements recus d'un régime, enregistité de pen-sions, sous la forme d'un retrait plobal ou de mensualités le régulières après le départ à la retraite, douvent l'gurer dans le revenu, dans entraines circonsances, cependant, l'impact liscale peut être diminué par le transfert à un autre règlime enregistit et de pensions, un régime enregistre autre règlime enregistit et de pensions, un régime enregistre

Ces deux regimes de revenu différé ont été expliqués emplus haut sous la nubrique "Déductions du revenu d'un emploi". Les professeurs feraient bien, cependant, de REP

Règimes enregistrés de pensions et régimes enregistrés

pindication fuscale présentés dans la suite sous la rubri-plantification fuscale présentés dans la suite sous la rubri-que s'ella fuscant, je s régimes en terrette du revenu la fotable en une partie des commes investres abans chaque régime, mais aussi assurent l'accumulation du revenu libre d'impôt l'ann que les fonds demeurent dans le régime.

Le but principal des divers régimes montionnés dans cette section est de mettre du revenu à l'abri de l'imposition immédiate. Contrairement aux consells de

Regimes a Revenu Différé

un programme de dons peut quand meme erre abantiageux.
Le Québec est la seule province qui continue d'imposer.
Le Québec est la seule province qui continue d'imposer.
Les dons irrévocession et des impôis sur les dons. Les
avant le déces ne sont pas assugitale sux d'orbs de succesavant le déces ne sont pas assugitale sux d'orbs de succeavant le déces ne sont pas non plus les dons a un
donaisire particulier fails une certaine amrèc, saut d'ans la
mesure on la s'auteur du ou des dons dépasses 53,000. Cerleins dons comme les dons au conjoint et les dons de

Comme il est dit ci-dessus, le revenu provenant de dons faits à voue sere de l'ampé, de l'anne vous sere grent est principule aux fins de l'impôt, mais un programme de dons peut quand même être avaniageux un programme de dons peut quand même être avaniageux

joint (voir et-descast).

Il existe des regles, cependant, qui visent à éviter d'amnuler immédatement un REER de conjoint. Si voire conjoint retire des fonds du régime, le montant en sera ajouté à voire revenu jusqu'à concurrences de vos cotisations de l'émarée un de celles que vous avez déduites à regime de voire conjoint en l'égard des deux années immédatement précédentes. Cela argnifie que, si vous colorisez au tégime de voire conjoint du paieres de l'immédateme de voire conjoint qui paiere de celle conjoint au na sutre estime tagait. By a un suite es retiraits, III y a un sutre eavantage; les montants retirés après le 66s an mi viertesfine de maissance de voire conjoint aprèsisance de voire conjoint aprèsisance de confere conjoint au maitre sanché sant fous les retiraits et de since qui le concerne, de la déduction annuelle de \$1,000 ce qui le concerne, de la déduction annuelle de \$1,000 relative au revenu de pensions.

être attribués, sont imposés comme revenu de votre con-joint (voir ci-dessus). Vos cotisations à un régime enregistre d'épargne-retraite au nom de votre conjoint peuvent avoir le résultat suivant: les retraits du régime, au lieu de vous

mincurs pour ce qui est de passer contrat dans votre pro-vince.) Même si le revenu proventant d'un bien cedé à un mincur à tirte de dons sers attibues au cédant, il n'en va pas de même d'un prêt authentique. Il vous faudra donc veiller à ce que le prêt soit d'ûment constaté.

REER an prufit du conjoint

Les my Day's et les actionnaires dolyent payer un impôt un interêt les actionnaires dolyent payer un interêt un les avantages que leur vaut le fait de payer un interêt moindre que le laux réglementaires de l'est fagles et prêts que leur consenient leur employeur ou une sociecté dont ils sont actionnaires.

1979 et aux prêts consentis plus laid et extigent que ces avantages figurent dans le menur de l'empirunteur dans la mesure ou la valeur annuelle en depasses 5.00. Si vous emprende en depasses 6.00. Si vous emperant de l'empirunteur dans la printis 230,000 de voire employent à little de 130,000 et contre employent à little de 130,000 et contre employent à little de 130,000 et contre employent à let de 11% de 530,000, et de 2,800.

moins 5500, soil \$2,800.

Queber on recommand pass l'exemption de \$500. Ainsi pour les fins de l'impôt du Quebec le bénéfice imposable serait de \$3005. Enfinn le taux presenti est de 11% depuis le Cab mars 80. Albaravant il était de 8% de 16% depuis Les prêts s'é des personnes apparentées peuvent aussi être du un prêt a une personnes apparentées peuvent aussi être du un prêt a une personne apparent, à un actionnaire de la société prète sur le cres régles varein même les prêts aux contentines de la contention de

provenant de sociétés canadiennes en les gains en cépital imposables réalisés à la cession de valeurs mobilières cana-diennes. (La déduction vaut même pour les gains en capital à l'égaid desquels vous avez acheté une rente à I'mposition du revenu de placements des particies de pourceaux de participar de placements canadien — initérêt provenant d'une personne canadien — initérêt provenant d'une personne ayant un jien de dépendence avec vous ou l'initérêt provenant des dividents des prisonnes de la prupair des dividents des practices canadients des parties, l'imposition du revenu de placement des dividents des parties, l'imposition de la propriet des parties de la propriet des parties de la propriet des dividents de la propriet des parties de la propriet des parties de la propriet des parties de la propriet de la propriet de l'accountre de la propriet Peu de changements ont été apportés en 1980 à

Deduction du revenu de Revenue De Placements

Les points mentionnées ci-aprés constituent une liste d'élément de platifique de l'élément de platifique de l'élément de platifique de proise de l'élément de vous utilitées deig pat exemple, que vous avez oltrés à voter élément de prairiée à voir et éléme de praction ou à votte (EEEF ou que vous avez à le faire et d'autres visent à vous indiquer qu'il oxiste plusieurs autres possibilités de réduire votre monde.

utori, suriour atin ue reduire votre impote n'1980. Vous l'écoale auxquels vous devriez réfléchit dés fiscale auxquels vous devriez réfléchit dés maintenain ou dans un rés proche avenir. Jouvenez-vous, cependant, qu'il ne s'agit pas lei d'une analyse définitive de le la loi; si vous décidez de donner suite à certaines de ces suggestions, vous devriez en discuier de la décials avec un représentant de Touche Ross et Cie avant d'aller de l'avant. Si, comme la plupart des gens, vous vous préoccupez du niveau de votre impol sur le trevan des particuliers, vous d'evrites penser à des moyens d'améliorer votre étique, ouos d'evrites penser à des moyens d'améliorer votre étique, ouos devrites penser à des moyens d'améliorer votre étique, utilité de conseils en particulier de n'amilier de n

> Concernant Les Particuliers Conseils De Planification Fiscale (1980)

soumis au droit fiscal canadien et à ses interprétations canadiennes, sauf conflit entre le droit local et le traité, auquel cas les dispositions du traité l'emportent. d'avaniage d'emploi.
Contenion générale: Comme les traités fiscaux internaContelion générale d'ordinaîte un catactéer récéproque, les
diverses impositions et exemptions appliquents des traités à appliquent
diverses mostifice de légon inverse aux résidents des autres
pays en visité au danada. Ces deniers, cependant, sont
pays en visité au danada. Ces deniers, cependant, sont
commis au dont lièreal casadien et à se internérations

by its standards to the control of t

commerciale ou industrielle;

(ii) le salour de l'employe en Inde l'année précédente
(iii) le salour de l'employe en l'employeur aux férantesation n'est pas déduite du revenu de
l'employeur aux first de l'impôt indien;
l'employeur aux first de l'impôt indien;

(i) l'entreprise étrangére n'exerce pas en Inde un activité conditions survantes: durant son séjour en Inde est exonérée s'il répond aux

a) le revenu des employés étrangers d'une entreprise étrangére qui se trouvent tempositement no fade. La fémunication reçue par un étranger en fant qu'employé d'une entreprise étrangére à l'égard de services tendus d'une entreprise étrangére à l'égard de services rendus any manique en pué de services étrangére à l'égard de services rendus any entre propriée de services propriées s'il account au propriée à l'account au propriée à l' CONT AUSSI eXONETES:

divers autres avantages.

Exemptions.— Certains revenus sont exonérés d'impôt en finde. Ils comprenents i en revenu des employés des gouvernements et ambassades étrangers, des employés citangers d'une institution philanthropique étrangere et de certains techniciens non résidents et non citoyens de l'inde

ues regent and account of the revent impossure:

Les dispositions autwantes intéressent particultérement les professers es répont à l'étaneur, authorises es ampossable prémier, c'est-à-dire que leus attérés de salaire et les nations authorises par vient pas vertiéres de salaire et les artiérés de salaire et le salaire et les artiérés de salaire et le salaire et le salaire et le pas versé sont impossables compensables par versé sont impossables manuré par le pas versé sont impossables romles dispositions autres avantages.

definitions spécifiques de ce qui est réputé constituer un revenu, un salaire et un avantage et renfernt esussi des d'autres exclusions, déductions et exemptions ainsi que des fégles servant à déferminer le revenu imposable. Les disnositions univaries inféresent natificilièrement les

vendre, compte tenu surtout que les pertes en capital peuvent se reporter indéfiniment. Si vous décidez de vendre, n'oubliez pas que les n'en faites rien, sauf si vous avez de bonnes raisons de vestissement prometteur seulement pour crèer une perte aux fines de l'impôr. Le même reissonnement devrail s'appiduer aux ventes destinées à créer des gains en capital pour absorbert des perties de capital acumulées. être des gains de capital réalisés précédemment au cours de l'année. Cela peul étre judicieux si les biens pendent de leur vaieur et si la vente est fondée sur une asge décision financière, mais il n'est guére sensé de se départir d'un in-Création de gains et de pertes Vous avez peut-être entendu dire qu'il est sage, du point de vue fiscal, de vendre des valeurs mobilières (ou aurres biens d'investissement) avant la fin de décembre alin de crèer des pertes en eaplial et de compenser peut-alin de crèer des perses en eaplial et de compenser peut-

## Gains et pertes en capital

et augmenter ainsi le revenu aprés impôt marices qui n'on guere d'amote nom cars rennnes marices qui n'on guere d'amote de ce dernier placement, c'es perdre", c'est-à-dire que le moniant de ce dernier peut débatel à payer de sorte que le crédit n'es perdre", c'est-à-dire que le moniant de ce dernier d'ampôt lederal à payer de sorte que le crédit d'respétiers payer de sorte que le crédit d'es pay befennent utiliser le piem montant d'ambôt de placement sour porteteir al d'utiliser le piem montant du crédit d'impôt pour dividendes permetris d'ambôt à payer, et augmente ainsi le revenu après montant du crédit d'impôt pour dividendes pour tedenire les impôts à payer, et augmente ainsi le revenu après montant du crédit et augmente ainsi le revenu après montant de payer. Dans certains cas (notamment dans celui des femmes

obsents le même rendement après impôt d'un titre cana-dier qui rapporteralt un bon dividende. Veullez notes honoraires des conseillers et placements, n'interviennent pas dans le cachul du crédit d'impôt pour dividendes. Ces pas dans le cachul du crédit d'impôt pour dividendes. Ces pas dans le cachul du crédit d'impôt pour dividendes. Ces revenu net. Dans ces circonstances, il vous faudrait gagner

8Et \$	869 \$	Net après impôt
<del>795</del> \$	305	Impôt total à payer
7/1	76	laionivorq tôqml
06£ 	375 375 8 \$85	Impôt fédéral Crédit d'impôt pour dividendes
000'18	005'1\$	= eldszogmi instnoM

amphon available on the sample of the sample of the sample of the sample of the sample on the sample of the sample

Semblé à oremière y con dividende est persona de l'imbol on l'indeudes egal di moinstat ne dividendes est persona de l'imbol topriper de l'imbol de l'imbol topriper de l'imbol de l'imbol sen le crédit de l'imbol de l'imbol sen le l'imbol de l'imbol sen le l'imbol de l'imbol sen le l'imbol de l'imbol sen l'el l'imbol de l'imbol sen l'imbol de l'imbo Il faut inclure ! 1/2 fois le montant du dividende que

Corsalve mipor pour insuences ce dernier est im-borsqu'une société gagne un revenu, ce dernier est im-d'autre part lorsqu'il sera versé comme dividendes aux ac-tionnaires. Le crédit d'impôt pour dividendes sur ac-éliminer presque complètement l'effet de cette double im-plètements. Crédit d'impôt pour dividendes

versements invariables.) Au Québec l'exemption de \$1,000 ne s'applique pas sur ce genre de gains en capitale.
Dans le calsul de votre revenu de platements aux lins devez déduire tous Irais d'intérêt encourus sur des londs embrandes pour gagnet des dividéndes ou des intérêts canaprunies pour gagnet des dividéndes ou des intérêts canaprantes pour gagnet des dividéndes ou des intérêts canaprantes par gagnet des dividéndes ou des intérêts canaprantes par la calega.

limiter à votre conjoint. Très souvent, il serait svantageux begliement de l'aire des prièts à vos enfants (même à ceux des moins de 18 ans) à cette fin. (Vous l'eriez blen, expendant, de vous informet auprès d'un avocat des droits des

d'implet a voire conjoint. Les pretent de conjoint, l'implet a voire conjoint. Le prêt n's pas besoin de porter intérêt, mais il doit être constairé pas étre l'est pas peur pas de l'est a tendre l'est pas de l'est a tendre l'est pas de l'est pas de l'est a tendre l'est pas de l

servir à produire un revenu qui sera assujetti à un taux d'impôt moins élève en tant que revenu de votre conjoint. Un prêt au comptant authentique à votre conjoint peut

Si votte revenu est élevé, vous voudrez peut-être le répailir dont le revenu est élevé, vous voudrez peut-être la mille dont le revenu est assujetit à un taux d'imple moins eleve que le vôtre. Des dons pure et simples à voe rendinst de moins de la Bans ne cultisern pas à voe andrants de moins de la Bans ne cultisern pas d'ordinaire parce que tout revenu provenant du bren transfère vous sera attribué et sera imposé dans le cadre de reserant la ya des moyens, cependant, qui permetenn de l'acon efficace volte revenu entre reint de l'acon efficace volte revenu entre vous et les membres de votre famille.

#### Fractionnement du revenu

Quebeco.

Il faut noter que la nouvelle régle ne s'applique pas si moiter que la nouvelle régle ne s'applique pas si moiter de de describents de dependance avec vouje, soil, par exemple, à un lien de dépendance avec vouje, soil, par exemple, à un nour de l'anne, D'autre part, si la société a l'air sillite su cours de l'anne partie, ai l'avez pas cédéé et ai vous entender, vous poures déduire une partie de la valeur mobilitére, même si vous ne l'avez pas cédéé et ai voure coult dans l'avenir, (Si vous recouvrez quelque enbose voire coût dans l'avenir, (Si vous recouvrez quelque enbose voire coût dans l'avenir, (Si vous recouvrez quelque enbose de capitals).

Pertez déducibles au tirre de placements d'entreprise Si vous avez récemment subi une perte à la cession de parte d'une société privée canademen ou de refances un une telle société ou at vous prévoys que vous allez vendre de felles valeurs mobilières à perte dans le profet aventire une autre régle établic en 1978 vous intéresse peut-être. Ces' 'pertes au titre de placements d'entreprisé" sont placement de motifière de perte est espital ordinaires; c'est-à-dire que sculement la moitié de la perte est déducire, placement d'antiperisée en peut est des la déducire d'une capital imposables, elle peut se traiter de la titre d'un reappresse de la partie déducible d'une perte au titre d'un placement d'entreprise en peut es déduire de gains en capital imposables, elle peut se traiter de la même façon qu'une perte d'entreprise et se déduire d'autres revenus sans que s'appique la limite de \$2,000. (\$1,000 su Oucheo.

Déduction du revenu de placements
Commei (est dit glus haut, les gains en capital impossables réalisés à la cession de valeurs mobilières canadiernes sonn admissibles à la déduction de \$1,000 du revenu de placements. Vous pouvez bênéficier de cette déduction même si vous sevez subi des pertes à la cession de deutier manuré de cette de cette de cette de cette de la cette de cette de la ce

déduire d'autres revenus jusqu'à déduction de toutes les Queeve puevent se cuentre un reventa de aponter aur une année antérieure et indéfiniment sur poorter aur une année antérieure et indéfiniment sur des années ultérieures; elles doivent se déduire d'abord des gains en éspital imposables, s'il en est, de ces années et, ensuite, lisqu'à \$2,000 par année (\$1,000 in Quebec) peuvent se déduité d'autre revenus insontà déduirent de puuvent se Déduction des pertes en against des pertes en capital 5, vos gains en capital des pertes en against des pertes en against des deduires (aguerés au cours de l'annee, l'excédent peut se déduire (aguerés jusqu'à un maximum de \$2,000 (\$1,000 au des pertes jusqu'à un maximum de \$2,000 (\$1,000 au des pertes jusqu'à un maximum de \$2,000 (\$1,000 au debec) peuvent écutions sources.

fisc ne reconnaîtra aucune perte en pareilles circonstances tant que le bien identique nouvellement acquis ne seta pas cédé plus tard. passorie de l'entre d'al mierreni à temps pour que le règle-ment ail tieu avant le 3 d'écembre. Rétence sussa que, en espital est traitée come nulle aux fins de l'impôt si vous-même ou voire con joint ouu une société que vous contrôles sequerrez le môme bien ou un bien identique durant les 30 jours avant et les 30 jours après la date de la cession. Le autorités fiscales considérent la date du réglement (non pas celle de la vente) comme la date effective de la transac-

sonnice del repeate de personnes estamente de la double imposition. Le Article XVI — élimination de la double imposition. Le de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle

or engagement attended to the constraint of the Article XIV — professeurs et eraseignants: Le professeur du Canada est exemplé de l'impôt allemand sur la fremunération de son erasignement alleman une maiste d'eraseignement allemande s'il le stoch tau course d'une difference tremontaire s'il le stoch tau course d'une difference remonstraire d'au plus deux ani l'article de gestièmes temporaire d'au plus deux ani l'article de géstièmes temporaire d'au plus deux ani l'article de géstièmes temporaires deux articles deux articles deux articles de l'articles deux articles deux articles deux articles deux articles de l'articles de l'artic

page 81 ''' grand de services assures an canada ou a rune des provinces.

Article XI — rénumération de services personnées. Les nordices proventain d'un emploi et gagnés par un Canadien peuvent être imposés en Allemagnes la les edivirées en cause s'exercent ann Allemagnes. Ils ne le sont pas, cependant, si le trédient canadient ils ne le sont pas, cependant, si le trédient canadient ils ne le sont pas, cependant, si le trédient canadient d'un en supporte le coût, ou b) la résident canadien qui en supporte le coût, ou b) la Alleige XIV — professeurs et enseignants: Le professeur Article XIV — professeurs et enseignants: Le professeur

Article X — service gouvernemental: Les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égatd de services assurés au Canada ou à l'une

traite risea autadementariorante in traite risea autadementariorante in 10% mais revise a été négocié avec l'Allemagne de l'Ouest en 1906, mais il est encore à l'heure actuelle en trenégociation. Il ne prendra effet que lorsqu'il sera signé et railife. Le traité de 1956 e a demourer en vigueu jusquer à set les dispositions el-après vont tégère l'imposition des profes et dispositions el-après vont tégère l'imposition des professeurs canadiens en séjour en Allemagne et vice verprés au le professeurs canadiens en séjour en Allemagne et vice ver-

A Manager ce 1 real and a least a cours of bleasage of the sent of the solution place of the solution present of the solution of the solution solution of the solution of the

4. Allemagne de l'Ouest

pays dont il faut le considérer comme résident. domicile principal en France comme il est indiqué ci-dessus. Si le Canada et la France imposent tous deux un contribusble à titre de résident du pays, les régles de l'Article IV de la convention doivent servir à déterminer le considerate evice obtained after exemples and France a cause de canadionne devraient être exemples en France a cause de leur imposition au Canada. Les Canadeus de retout d'un mété sabadique en France disent n'avoir en à payer l'impôt français que s'ils ont iouché des revenus de source canadienne ités que les poser des revenus de source canadienne tels que les poser des revenus de source canadienne tels que les dividendes et l'intéret à l'intérets à une demeure ou son domicile principals en Frances comme il est intéret et centre de domicile principals en Frances comme il est intéret et centre de domicile principals en Frances comme il est intéret et centre de domicile principals en Frances comme il est intéret et centre de domicile principals en Frances comme il est intéret et centre de domicile principal en Frances comme il est intére et centre de domicile principal en Frances comme il est intére et centre de domicile principal en Frances comme il est intére et centre de domicile principal en Frances comme il est intére et centre de domicile principal en Frances comme il est intére et centre de domicile principal en Frances comme il est intére de centre de domicile principal en Frances comme il est intére de centre de domicile principal en Frances comme il est intére de centre de domicile principal en Frances comme il est intére de centre de domicile principal en Frances comme il est intére de la comme de domicile principal en Frances comme il est intére de la comme de domicile principal en Frances comme il est intére de la comme de la comm revenu était imposé. Ainsi donc, le salaire sabbatique, les subventions de recherche et les bourses de recherche et d'études de source

La France exempte genéralement de l'impôt trançais le reveru du i, a cause du traité, est impoés au Canda. La Guidendes, l'intérêt et certains autres types de reveru de duidendes, l'intérêt et certains autres types de reveru de cource canadiern payé bénéficie d'un crédit. Les impôts à payor à la France, mais l'impôt la France sont calculés au taux qui s'appliquerait si tout le la France sont calculés au taux qui s'appliquerait si tout le

cerné, sous réserve des régles canadiennes normales qui Le Canada admet l'impôt à payer en France en déduction de l'impôt à payer au Canada à l'égard du revenu convisiteur canadien en France peut être assujetit à l'impôt de France ou du Canada, mais il beneficie d'un degrevement. canado-française.

Professeurs et enseignants: L'exemption d'impôt d'une durée de deux ans à l'égard ut reveut professoral encore assurée par les traités avec les Etais-Unis et le Royaume-Uni ne figure pas dans la nouvelle Convention fiscale en en convention fiscale pas dans la nouvelle Convention fiscale

par in Cannata. Les Canadiens qui séjournent en Article XX — étudionts: Les Canadiens qui séjournent en Prance dans un but uniquement d'études ou de formation ne payent pas impôt en France sur les fonds d'entretien ou ne payent pas impôt en France, est les fonds d'entretien ou d'études reçus de sources extérieures à la France, qu'ils demanter t ésidents du Canada ou deviennent non-festidents. par re Canada.

Article XV — services personnels à titre de salarié. Le salàrie gegrée en France par un tésident du Canada peur le rice imposé par la Pinnece paur la l'Innécesée séglourne en France durant au plus 183 Jours de l'annéce civile et sta à la France durant au plus 183 Jours de l'annéce civile et sa à la France durant au plus 183 Jours de l'annéce civile et sa à la passe passe par le promplement de l'annéces et payée par un employeur nou pour le compic d'un mort résident de l'énance et la france en passe l'ave dont dispose l'émployeur en france. Article XIX — services gouvernementuer. L'Article cuit abase lixe dont dispose l'émployeur en france. Canada qui assurent des services gouvernements en contra de l'article XIX — services gouvernement en morticle XIX — services gouvernement en particle de l'article de l'article

par le résident ou en son nom ou acquis ou né ou réputé né ou acquis à son bénéfice durant l'année. La loi de l'impôt sur le revenu de l'Inde renferme des Le revenu imposable d'une année précédente du non-résident comprend sculement le revenu de n'importe salident comprend sculement leçu ou réputé reçu cette salica-quelle source indienne reçu ou réputé reçu cette sur

dent qui n'est pas un résident habituei.

habituel) doit payer l'impôt sur iout le revenu de l'année
habituel) doit payer l'impôt sur iout le revenu de l'année
treident qui n'est pas un résident habituel' de l'année
l'résident qui n'est pas un résident habituel' de l'année
treident qui n'est pas un résident habituel' de l'année
l'résident qui n'est pas un résident habituel' de l'année
dienne) reve un tepuis reçu en inde durant l'année compendie;
a) tout le revenu qui, durant l'année compable;
b) le revenu qui, durant l'année compable contreil reprise controle en Inde ou qui a été apportée en linde ou ou est ne de néchors de l'indée qui provient d'une ensignifie que le revenu étranger acquis ou ne en denoes de
l'inde n'est pas imposable dannel l'année compable. Cela
l'inde n'est pas imposable dannel l'année controles de l'inde en de ne de néchors de l'inde en de ne de ne de ne de ne de ne de l'inde en de ne de ne de ne de ne de l'inde en de ne de ne de ne de l'inde en de ne de ne de ne de l'inde en de ne de ne de l'inde en de ne de ne de ne de ne de l'inde n'est pas imposable dans et eas-ca sauf s'il provient d'une en l'inde en de ne de l'inde propriet en l'inde n'est pas imposable dans en des-ca sauf s'il provient d'une en l'inde en de l'inde prosère de l'inde n'est pas imposable dans et pas intropriets d'une en l'en de l'inde prosère de l'inde prosère de l'inde en de l'inde prosère de

les criféres el-dessus, mass n'à pas:
a) cie un résident de l'Inde neut des dix années annérenuer
à l'année compalèle, et b) durant les sept années
antérieures à l'année compalèle, sejourné en Inde un total
de 730 jours et plus, il est alors considéré comme un testdent qui n'est pas un résident habituel.

c) il a sejourné en inde durant un total de 365 jours et plus précèdente et s'y est trouvé durant 60 jours et plus pen-dant ceite anéve précédente. Sil set un résident d'après les critères et descripées en la most.

(ii) a séjourné en Inde durant 30 jours et plus cette

jours et plus l'année précédente; (i) a maintenn ou fait maintenir pour lui un logement en product de des conditions suivantes; jours et plus l'année précédentes

est un résident l'année durant une période totale de 182

Les régles actuelles de l'Inde classent les particuliers en trois grandes catégories, résidents, résidents qui ne sont pas des résidente habituels; non-résidents la La résidente es détermine d'aprés la résidence physique l'année antérieure à l'année de cotisation. Un particulier l'année anterieure à l'année de des consation. Un particulier

d'une année se fonde sur des critères de résidence et sur le revenue de l'année précédente.

L'impôt sur le revenu se perçoit en Inde sur la base de la résidence en Inde. L'impôt se réfère aussi à une année d'imposition allant du let avril au 31 mars. L'impôt

l'enseignement. Les Canadiens en visite en Inde seront im-posés sous le régime de la loi indienne seulement Jusqu'à la signature et la ratification d'un traité. Le Canada n'a pas signé d'accord fiscal avec l'Inde, mais il set on train d'en négorier un. Le fraité devrail généralement suivre le modèle de l'O.S.L.B. et ne com-pérentés pas l'excepnion de deux ans quant à prendra pas l'excepnablem de seux ans quant à

bénéficierait d'une déduction de l'impôt allemand à l'égard des impôts canadiens payés. Toute question de double résidence doit se réglet en se référant aux disposi-tions du traité. imposé en Altemagne. Les dividendes, l'intérêt et les redevances de source considérence pourraient être imposés si le professeur est reconsidére comme un tésident d'Altemagne, mais all besoficies et d'un deduction de l'immôt allement

mindere de TO-CATA. En preque min et an ce qui con-cerne les questions intéressant les professurs. L'exemplon de deux sans quait à l'ensegimemnt est dispatue; les Articles 4, 14, 19, 19 et 30 de la Convention modéte vont généralement s'appliquet. Les dispositions de l'Articles VAI du tails de 1956 subsistent générale-ment, pas conséquent, lant que le professur canadient, en ment, pas conséquent, lant que le professur canadient, en que, ses subventions de rechierche et ses bourses d'études que, ses subventions de rechierche et ses bourses d'études et de rechierche de source canadienne, ce revenu n'est pas et de rechierche de source canadienne, ce revenu n'est pas imposé en Allemagne. de 1956 dont il est question ci-dessus, suit la Convention modèle de l'O.C.D.E. presque mot à mot en ce qui con-

durant le séjour en Allemagne ne sont pas imposes par le admisse page, L'inférêt, le sulvidendes, les Joyers et les autres pages, L'inférêt, les duvidendes, les Joyers et les autres de source canadienne peuvern être imposés en Allemagne, mais il est accordé un crécit d'impôt allemand 50 ur réserve de la renégociation en cours, le traité cour réserve de la renégociation en cours, le traité négocie avec l'Allemagne en 1976, qui remplacerate traité négocie à renégocie avec l'Allemagne en 1976, qui remplacerate traité négocie à de le le se question et elécsaus autres de la convention le les duversion et elécsaus autres de la convention le le se question et elécsaus autres de la convention le le se question et elécsaus autres de la convention le le se question et elécsaus autres de la convention le le se question et elécsaus autres de la convention le le convention le le convention de le le duversion et elécsaus autres de le convention le le convention le le se question et elécsaus autres de le convention de le le convention le le convention de le le convention de l du revenu allemand par rapport à tout le revenu.
L'Allemagen n'impose pas l'ensemble du revenu de source canadienne impose pas l'ensemble du ceretire de salaire abbaitque, les bourses d'études et de recherche et les subventions de rechterent de sont actionne qui continuent genéralement d'être imposés par le Canada continuent généralement d'être imposés par le Canada durant le séliour et Allemagene pas qui par les continuers princisement d'être imposés par le Canada durant le séliour et Allemagene pas qui par le canada de la continue de la continue de la continue de la canada de la ca mondal, sous reserve des modalites de la Conventiona lissale canado-Irangaise.

La Convention fiscale canado-Irangaise (1973) suit en aubstance la Convention modéle de l'O.C.D.B.E.

Article IV — domicile Jiscal. Voir Article 4 de la Convention modéle dessus.

Article SIV — services professionerse. L'Article less presterent iffe par un résident du Canada de services profesrevenu tiré par un résident du Canada de services profesrement dependants assurée en Pience n'est imposé
qu'au Canada, sauf si l'intéressé agit à partit d'une base
qu'au Canada, sauf si l'intéressé agit à partit d'une base
fixe, en France, qui lui est réguliérement disponible.

probablement en Feance s'il y est durant plus de 183 jours au cours de l'année d'imposition. Ainsi donc, les pro-fesseurs en congé sabbaique en France durant une année peuvent être assujetits à l'impôt français sur leur revenu mondish, sous réserve des modalités de la Convention mondish, sous réserve des modalités de la Convention La France impose le revenu mondial des personnes reputes être "domicilées" (résdiet) en son domicilé principal en France. La "demeure" est celle où vit normalement as familie et son domicile principal en France. La "demeure" est celle où vit normalement as families et son domicile principal as trouve malement as families et son domicile principal en le se trouve malement est est manier le le son de la companier de la companier

les dispositions de l'Accord existant. supventions et alicionism et retruituritos seruitu proteziere des dépendients estemi proteziere des dépendients estemi et pays de l'eur source après de leur source après de leur source après de colisioners admissibles. Commer certaines des présents de cotisaire seront rétroactives à 1970, la question touveille peut peur l'étroactive à 1970, le ques si la nouvelle le vieil Accord s'appliquera aux antrés d'imposition commerce au l'eur l'entrée en vigueur de la Convention de pays qui séjournent dans l'autre pour ye nestignet ou un l'autre pays qui séjournent dans l'autre pour ye nestignet ou l'autre protes de l'autre pour ye nestignet ou et-l'entrée de la convention de les dispositions de l'Accord existant. allocations.

Le nouveau traité suit de plus prés la Convention modète de l'O.C.D.E. Les modifications essentielles qui modète de l'O.C.D.E. Les modifications essentielles qui louchen les professeurs canadiens en visite au Boyaume-Uni consistent dans l'étimination de l'exemption professorale de deux ans et les allocations de rechreche indipuncee dans les Articles Ié, 15, 19 et 20 de la Convention modéle vont s'appliquer en grande partie. Le formurération de l'enseignement sets avaisemblablement imposée dans le pays ou l'enseignement est assuré. Les subventions et allocations de trecherches setont probablement ment imposée dans le pays de l'eur source se grande au ment imposée agnis le pays de leur source se grande.

bett aftendun, 'Impole canadara us son revent monutain.
S''il devient non-résident, son revenu professoral gagne au R.U. échappe à l'impol des deux pays.
Article 19(1) — étudionis: Les dispositions de l'Article 20 de la Convantion modèle à appliquent (voir ci-dessus).
Article 19(2) — elinocutions de reclierchez c'elui qui est ou bas l'impòl du R.U. sur les subvantions, allocations ou priv destinés avant tout à des reclierches allocations ou priv destinés avant tout à des reclierches d'au plus deux priv destinés avant tout à des reclierches d'au plus deux ans et provenant u'un organisme canadem publie. Eligieux, de bienfaisance, scientifique, l'intérâtre ou celligieux, de bienfaisance, scientifique, l'intérâtre ou deux d'un caracter de l'eligieux, de bienfaisance, celentifique, l'intérâtre ou au diocations.

unation of enseignement durant au plus deux ans ne paye pas import du R.J. aur sa rémuneration projessorate. Contrainement à la disposition cortrespondante de américaine, l'exemption wart peu importe que le professorat demeure resident du Canada ou devienne non-tesseur demeure resident du Canada ou devienne non-plera en l'année d'importe que le projesseur demeure resident du Canada ou devienne non-plera en caracter de l'année d'importe de professoration de l'année d'importe canadien sur son revenu mondial. S'il devient non-résident, son revenu professoral gagné au S'il devient non-résident, son revenu professoral gagné au S'il devient non-résident, son revenu professoral gagné au Article 18 — professeurs et enzeignants: Le professeur du Canada en visite au R.U. afin d'enseigner dans une maison d'enseignement durant au plus deux ans ne paye Anticle 17—service gouvernemental. (Voir Anticle 19 de la Convention modéle e-dessus.) Las salaire payé par le la Convention modéle e-dessus.) Las salaire payé par le la prestation de services au R.U. dans l'exercice d'une la prestation de services au R.U. dans l'exercice d'une l'appearance de la prestation de services au R.U. dans l'exercice d'une l'appearance de la prestation de services au R.U. dans l'exercice d'une l'appearance de la prestation de la presta

unon suparince sensitionic and be be be defined and blus [83] be beneficience est présent au R.U. durant au plus [83] jours au cours de l'année fiscale du R.U. qui va du 6 ovril d'unc année au 3 ovril de la suivante, et objet on pour le compte d'un emblosien ast payée pas un employeur pour les compte d'une mortaine n'est passe de l'une plossée de l'an emblosient per mortaine des bénefices d'un et l'employeur posséed su R.U. l'employeur posséed su R.U. l'employeur posséed su R.U. l'employeur posséed su R.U. and l'une de l'employeur posséed su R.U. and models expressione su models expressiones expressiones expressiones en models expressiones exp

ollen, seuler entire ente un enter de ceuts, est anten comme crédit par le Canada, S. le visiteur devient non-résident du Dritamique, mais le R.U. Le fera peut-être, le Canada, in de cource l'a de la Convention modife ci-dessus.) Si l'emploi est exercé au R.U. par un résident du Canada, le revenu peut crece au R.U. par un résident du Canada, le revenu peut continue d'être imposé au R.U. Ceperdant, le salaire de l'emploi conninue d'être imposé au R.U. Ceperdant, le salaire de l'emploi dons sur partie de l'emploi and l'acceptur de l'emploi de

cadie d'un contrat d'entreprise est passible de l'impôt canadien, saul's à le vaieur a une base inxe au R.U. Si ce revenu est imposé par le R.U., le visiteur peut alors déduire un refetil d'impôt tentaire de la mipôt canadien. Si le taux d'impôt alor R.U. set plus elevé que lecanadien, si le taux d'impôt alor R.U. Se et sa demis comme dien, si le taux d'impôt alor le se deux est admis comme care, se moindre des deux est admis comme cres, seu homorair le moindre des deux est admis comme

nonlibrion and incompanies and was present and a promiting a conditions to oblight and state of the state of

figurail encore que dans les trailés du Canada avec 14 yeuraile; le Danemark, la Finlande, l'Allemagne, lo Juvine, le Baye-Bas, la Nouvelle-Zélande, la Vorvége, l'Arique de Sud, la Budée, l'Alimada de Tobago, les Pays-Bas, la Nouvelle-Zélande, la Royagume-Uni et les Elats-Unis.

Les prolesseurs de cese pays au Canada seront soumis à une retenue fiscale à la source aur leur revenu professorial de cese pays au Canada et aux leur revenu professorial de consideration de la Remanda d'imploit sur le revenu professorial et le madada, le professoria ne de canada, le professoria de de sec cotisations au gent professorial et le madada, le progesur pourte aformation d'étre admissible à l'exemption du gayés sus son revenu professorial et de sec cotisations au gent professorial et le reception du traité applicable. A cause de la phraséologie particulière des la population d'un professorial et submission du traité applicable. A cause de la phraséologie particulière des la professorial et submission de la canada de la de sec adultation d'un de de la canada de la de la de la canada de la de sec adultation de la cause, les vicients des fautient de la de la

Article 13 — services personnels indépendants: (Voir Article 14 de la Convention modèle ci-dessus.) Le revenu gagné au Royaume-Uni par un résident du Canada dans le Uni et vice-versa. Royaume-Uni un nouveau traité qui, une fois ratifié, aura des effet éténceufs à 1916. Dans l'indrvalle, l'accord ac-tuel démeure en vigueur et renferme les dispositions suivantes intéressant les visiteurs du Canada au Royaume-2. Royaume-Uni Comme il est dit plus haut, le Canada a négocié avec le

Article XX — étudiant modéle de 1.0.C.D.E. Anticle XIX — service gouvernemental: Le citoyen canaden pe peie past l'impol américain aut la términestion de cervices de nature gouvernmentales si celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vatu pas si le gouvernment exerce effectivement une activité commerciale aux Etals-Unis. Article XXX — étudiants: Voir Article XX — étudiants: Voir Article XX — étudiants: Voir Article XQ de la Convention modèle de LO.C.D.E.

Anticke & W— services personnets a fine de addiners. Ne onni imposés que dans le pays de résidence, saul s'ils sonni amposés que dans le pays de résidence, saul s'ils sonni autimos de services saucrés dans l'autires pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas qu'il en soit, le résident canadien (et vice versa dans le cas l'impôt sur la du résident amèricainn, ne paise pas \$10,000 (U.S.), ou b) il ne sélourne pas aux Eist-Linis durain plus de lt8 par du curre au coure a cource de la nance ce il a rémunération n'est pas payce par un employeur résident des Eists-Unis ou par l'entreprise, d'un employeur étranger, existant aux Eists-Unis ou par Uniss.

l'autre pays.
Article XV — services personnels à titre de salarié: Ne

Dispositions of undersed activities controlled and included activities and deviation of the forest o

ant un certain nombre de mois ou même d'annees.

Les régles ci-après figurent dans la Convention canado-amèricante de 1942. Une nouvelle convention a éte signée le Ca septembre 1980, mais en s'attenda à ce qu'elle subisse peut-être certaines modifications et elle ne sera pas taiffrée peut-être certaines modifications et elle ne sera pas taiffrée

pour reseignet dans une maison d'enstegnement pendant une période ne depassant pas deux ans, n'a pas à payet d'impôt américain à l'égard de la rémunération qu'il reçoit pour cet enseignement. Il faut remarquer que le regoit pour cet enseignement. Il faut remarquer que le celti qui devien non-resident du Canada diainant son conge aux Etais-Unis traque de muire à sa situation. Anticle IX — Etudionis. Les étudiains canaderns qui résirent aux Etais-Unis dans un but d'études ne payent pas l'impôt saniericain sur les sonmes qu'ils reçoivent du l'entre de la configuration de leurs études.

Les règles classifie entre les sonmes qu'ils reçoivent du Les règles classifient dans la configuration de leurs études. gner dans une maison d'enseignement pendant

règles édrogatolites de la convention liscale canado-americaine:

Article VII — Rémunétation des gesures personnés. La propriet de la propri

d'une subverillon qui constitute ou autre controlars proposition pour obbligation est impossible à moins que tous les carrières ou bibligatione est impossible à moins que tous les cardidais obbligatione est impossible à moins que tous les cardidais au grade en question ne doivent reduct des services aimiliaires, Si le bénéficiaire n'est pas candidais à un grade devant une partie es accordée est Betas-Line ser impossible dans la mois, le cardidais de su grade par en mont cardinais de la cardidais est multiplié par le nombre de mois, Le déduction menteure où elle dépasse 2500 par mois, Le déduction menteure de la cardidais de la convention la cardidais ameticanis. clu du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subveribon qui constitute une témunération pour un enscientment de la presentation pour la presencement

restrenties an tevent proversant de sources américaines. In revenu gagné aux Etats-Unis et "érfectivement nat-taché à l'exercise d'un métiet ou d'un commerce aux Etats-Unis" est imposable à un taux progressif, une fois l'entre de déductions admissibles. Un revenu qui n'est pas la files les déductions admissibles. Un revenu qui n'est pas réfessivement in estable à un métier ou un commerce est

considere normalement comme un étranger nors Erasté forn, considère normalement comme un étranger non-résident, car il est défini comme "Une personne venue aux Etals-Unis dans un but précis qui, de par sa nature, pout être at-reint prompiement.". Ses obligations fiscales sont alors restremnes au leur prompiement.

Si un professeur canadien prend son conge sabbatique aux Etae-Units et passe el xa mois , un an ou unitare mois aux Etae-Unit et ayant l'intention de revenir au Canada, le Service du revenu intelieur des Etaes-Unis le Canada, le Service du revenu intelieur des Etaes-Unis de

qu'il en est avant de contracter des engagements. Il devindi aussi retenit que les exemptions biennailes réciproques sont vouées à disparâlire de tous les traités fiscaux internationaux du Canada, et cela avec peut-être

Résidents canadiens enseignant dans les pays liés par traité Les accords passés avec les 14 pays susmentionnés ainsi que l'accord avec à l'amañque premettent aux Canadiens deux ans sans que leur reventu professoral soit assulfeit à l'impôt local. Les professeurs qui projettent d'enseigner dans l'un de ces pays en trandrac d'impôt devaisent s'informer au sujet des atrangements d'exemption in-tèrimaires qui peuvent besucoup différer de ceux qui sont appliqués su Canada.

qui y enseignent mais non aux Jamaicians qui enseignent

I. Etats-Unis

Imposition étrangère

leafees les déductions admissibles. Un revenu qui n'est pas leafees fired deductions admissibles. Un revenu qui n'est pas impossable à un rav unitonne de 30%. Cependant, en vertu des corcolds fiscaux canado-americanis, e ciaux est abairs le cas de tous les revenus, autres que le sources américaines, à condition de n'être pass fixé en personne e américaines, à condition de n'être pass fixé en personne manence aux Elas-Unis. Le professeur qui veux aller en namence aux Elas-Unis. Le professeur qui veux aller en cogés cabaidique aux Elas-Unis. Le professeur qui comme visiteut comme visiteux de conference seux en comme visiteux de conference seux en comme visiteux de conference seux en comme visiteux de character. El professeur qui tombe dans ces catégories peut excluire de son revenu imposable aux Etas-Unis le sabacit de son revenu imposable aux Etas-Unis le sabacit de son revenu manyorable aux Etas-Unis ser l'immération des services accomplis aux Etas-Unis sera l'employeur se trouve à l'étranger. Si un candidat à un grade dans une université des Etas-Elas-Unis retains de l'aux et aux et aux Etas-Unis sera l'employeur se trouve à l'étranger.

traité nouveau ou renégocié. Au 30 septembre 1980, cette exemption réciproque ne Exemption special or a terminate plus is disposition policion special or a terminate plus is disposition par laquelle un Etat demonite aux résidents d'un autre Etat d'inspir une revenu professoral. Le ministère des d'impôt sur leur revenu professoral. Le ministère des l'inspir pouveau professoral un renseoral professoral professor

Exemption spéciale de la rémunération professorale

uter des recherches (ou des études) ne paye pas impôt dans ce pays sur les fonds regus de sources extérireures durant sa visite. D'autre part, le professeur (ou l'étudiant) y paye impôt sur le salaire qu'il ya gagné, sous réserve des exceptions de l'Article 15. 

Dispositions generales

dans l'Elei B.

Anticle 19: Service gouvernemental — Les salaires payés
pai l'Elei A aux résidents présents dans l'Etai B à l'égaid
de services connewes à l'écrèce de l'Onteions
gouvernementales ne sont imposables que dans l'Elei A.
Si ces services sont seaurés par des nationaux de l'Elei A.
Si ces services personnes qui ne sont pas devenuces des
résidents de l'Elei B seulennent pour assurer les services,
ou par des personnes qui ne cont pas devenuces des
résidents de l'Elei B. seulennent pour assurer les services,
ou par des l'Elei B. seulennent pour assurer les services,
résidents de l'Elei B. seulennent pour assurer les services,
duis ce dennier seu l'es londs d'entretien reçus de sources
extérieures à l'Elei B, peu importe qu'il demeure un résident de l'Elei A ou devienne un non-résident.

b) la rémunération est payée par un employeur qui n'est pas un résident de l'Etat B; et O la rémunération n'est pas supportée par un établisse-ment permanent ou une base fixe que posséde le résident d'appr l'Etat B

"patietres el techniciers".

Article 35. Services personnels assurés à titre de salorié —
Le salorie sallori à un récitent de l'Eleat A à l'égand d'un polo est l'Elea Be quelle cas l'Elea Be peur l'imposer, sous réserve des conditions sulvanies.

Le revenu d'emploi d'un résident de l'Eleat A gagné dans l'Elea Be un possable seulement dans l'Eleat A gagné as) le benéticiaire est présent dans l'Eleat A gagné periode in cesdent de l'Eleat A gagné periode in cours de l'année mention l'oxocdant pas 183 jours au cours de l'année innancière; praticiens et techniciens"

un "Centre d'active d'un casactére inxe ou permanent qui doit être tégulièrement à la disposition de celui qui ex-erce les activites". En outre, l'interéset doit ournailement être en meure d'exercet un cortain contrôle sur la "base invise : lets que les activités alors propriets annu invise : lets que les activités alors colemitatues, illutraites, ar-tistiques, educatives ou professorales indépendantes ainsi que les activités indépendantes des mèdecins et autres "pasifications et techniques." un revenu provenant de sources de cet Etal ou un capital qui sy thouse status.

Si une presonne est classee comme résident des deux jannappiers président à la deitergination de son sent autre résident. Ce sont la localisation de son sent autre résident de l'estimation de son sent autre service président à la deite d'une demeure permanente, des résidents personnelles et circument par passe parsonnelle et des suffices ne sufficient passe, les deux Etals trancheront la durait de la confident passe d'une commun accord.

Article 14: Sorvices personnels indépendants — Le revenu des particles de l'ann commun accord.

Article 14: Sorvices personnels indépendants — Le revenu des proposable de l'Esta A à l'Ésta de services proposable de la l'Esta A à l'Ésta de services proposable de l'Esta A à l'Ésta de services proposable de la l'annappart de l'estat de l'Esta A à l'Esta de l'estat de pour l'estat de l'estat

tie une forme internationalement reconnue.

L'Organisation de coopération et de développement de coopération et de développement une nouvelle Convention modéle permit partie de l'Organisation d'évier la double imposition. Le Canada fait partie de l'O.C.D.E. et de l'account et cette de case accords fiscans, surtout ceux qu'il à l'écomment renégorés, er réglent aux en modéle conferme les atticles suivants qui peuvent intéresset les professeurs et étudiants.

Article & fiscaldem — Les lois de chaque l'action de l'Etlat, déterminer ont le sens à aire model et l'Etlat, l'expression in es s'appliquers pas à une personne qui est déterminer ont le sens à aire personne qui est l'expression et s'appliquers pas à une personne qui est l'action et l'impot dans un Esta uniquement parce qu'elle au presible d'impot dans un Esta uniquement parce qu'elle au qui sit l'action et l'action et de l'action de l'action et l'action et l'action et de l'action et de l'action et l

Corin que in payetant commercial.

Avant de obsercher à oblemit le statut de non-résident, le professeur devrait examiner commercii il peut se ressentir à la fois des impôts sur le revenu canadien et étranger. Certainse enheutes fiscales internationales du Canada permettent au Canada per le faire des récherches dans les pays exemplement au canadar payer d'impôt étranger ut les subvaintes en payer d'impôt étranger ut les subvaintes et les salaires sabbaitques. Certains des pays exemptent et les salaires sabbaitques. Certains des pays exemptent et les subvaintes de les salaires sabbaitques. Certains des pays exemptent et les salaires sabbaitques, certains de les pays exemptent et les subvaintes de certains de les confidents et les certains des certains de certains de certains de certains des certains des certains des certains de certains

eux. Dans certains cas, des exemptions semblables de l'Impôt sur le revenu eanadien sont accordées par le Canada aux nationaux étrangers qui enseignent ou font des recherches ches nous.

devraient noter qu'il ne leur sera généralement pas perm Les sections qui suivent examinent certaines des ques-tions importantes pour les Canadiens qui projettent d'aller à l'étranger.

d'utiliser, en tant que non-résidents, la moyenne générale comme moyen de réduire l'impôt sur le revenu. Les personnes temporairement absentes du Canada

## Traités fiscaux internationaux

Le Canada est en train de negocier et, dans certain cas,

autres pays, neul doivent remplacet les traités existants avec le Janemant, la Finlande, l'Allemagne, la Suisse, les Pays-Bas, la Vorvége, la Suède, Trinidad et Tobago et les Etats-Unis Le Canada est en train de négoeire et, dans certain eas, de renégoeier des accords fains de négoeire et, dans de renégoeier des accords fasseux.

Au 30 septembre, 1980, le Canada avait ratifié et prodame van vegueur des ce 24 pays.

("Musicalie, la Belégique, le Banemark, la Republique Dominicalie, la Belégique, le Banemark, la Republique Dominicalie, la Belégique, le Banem, le Marcoc, les pays-Bas, la Nouvelle-Zélande, le Bororége, le Paktistan, Dominicalie, la Janisadue, le Bororége, le Estats-Pays-Bas, la Nouvelle-Zélande, la Nouvége, le Paktistan, la Marcoc, les Suitanges avec au nouvelle des la la Corte, le Estats-Pays, mais lis n'ont pas encore étée ralifitées des audies préses ou nouveaux ont étée signées avec luis, pays, mais lis n'ont pas encore étée ralifitées.

L'hartialle. l'Autroitée, l'indivé le Corte, le Libérra, la Nouvelle-Zélande, la Sudamaine, la Corte, le Brandague, la Banadque, la Bourelle-Zélande, la Libérra, la Nouvelle-Zélande, la Banadque, l

Le but essentiel de ces traités est d'éviter la double im-position et d'empédere l'évasion freste. Un traité renferme învariablement des dispositions qui détermitrent lequel des Etais contractants va imposer le revenu prove-temper anné es outres paritonières et, dans certains cas, le taux d'impôt qui va s'appliquer.

## Crédit d'impôt canadien à l'égard d'impôts

Le professeur qui demeure un résident du Canada aux fins de l'impôt même s'il est physiquement absent du Canada, pale l'impôt canadeira ur son revenu du Canada de caperin du canada l'il et rependant, il el loi de l'impôt sui le revenu du Canada l'in donne l'e de dédulire de ses impost esmat à l'égat des l'impôt et ranger accordé par le Canada générale, le crédit d'impôt étranger accordé par le Canada consiste dans l'impôt étranger accordé par le Canada consiste dans l'impôt étranger accordé par le Canada consiste dans l'impôt étranger pagé ne le moindre des deux consiste dans l'impôt étranger pagé ne le moindre des deux canadienne que le professeur qui conserve la résidence canadienne paie impôt une seule fois sur le revernu de source étrangère; aux supérieur canadienn ou canadienne paie impôt une seule fois sur le revernu de source étrangère; and sus su laux supérieur canadien ou curanger.

Imposition au Canada du salaire lors d'un conge sabbati-

oromme il est explique plus haut, Revenu Canada a adopte une nouvelle position quant à l'imposition des adopte une nouvelle position quant à l'imposition de résidents canadères qui sont à flétanger monte de text anne et le carait à ctablit qu'il est en congé ann testdent du Canada a sontinuer d'imposer la sabatique à l'étranger, le chanda av annimeur d'imposer an bays étranger, le chanda av annimeur d'imposer in un pays étranger in mpose son salaire, le professeur sera in na pays étranger impose son salaire, le professeur sera in pays étranger impose son salaire, le professeur sera in pays étranger in mose son salaire, le professeur sera in pays étranger in professeur sera experience (alime il ser son l'il in est versé par une université on ne s'applique pas aux professeurs en congé sabandique (1T-IoIRX, paragraphe 3).

Convention modèle de PO.C.D.E. Les accords fiscaux du Canada revêtent en grande par-

professeur n'a pas droit à un amortissement du coût en capital à l'égard de 1979 de toute façon puisque le bien n'est pas utilisé comme bien commercial le 31 décembre 1989

1980.
L'exemple ci-dessus suppose que le professeur a réalisé
L'exemple ci-dessus suppose que le professeur a réalisé
un bénétice monétaire d'au moins \$2,000 du let septembre 1979 au 31 décembre 1979. Il n'est pas possible de
réée une perte des articles d'amerublement ou de l'immeuble.
3) Au lieu de recouiri à cette méthode, le non-résident
peut produire une formule WR6, par laquelle lui et son
nion d'impôt dans les six mois suivant la fin de l'année,
tion d'impôt dans les six mois suivant la fin de l'année.
L'agent sera aions ferm de reterit et de verser 25% (ou

d) Les non-résidents peuvent désentegistrer leur régimes d'épargne-retraite entegistrés canadiens en payant un taux

c) Les taux d'impôts des revenues de location sont pro-bablement plus faible pour les non-résidents que pour les

residents.

Resume des sentinges du traint de non-resident conge de congregion de conference de sentinges du traint de professeur en conge abbabbab de la final, le professeur en conge sabbabbenent encore considéré comme résident du critères du Bullein IT-221B devraient considérer les aums rages que procurent le saiut de non-résident su pas assujetti à l'impôt canadren sur le revenu de procurent les saint de non-résident n'est par service du bullein IT-221B devraient considérer les avant de saint de non-résident su critères du bullein IT-221B devraient les avant de saint de non-résident n'est pas assujetti à l'impôt canadren sur le revenu de pacennents et saint de non-résident su critère de partier de la principal de la revenu de pacennents de l'échie sur non-résident su probable de la résident su sur faux maximums applicables aux ment lifetieurs aux taux maximums applicables aux les des laux probables aux les maximums applicables aux ment lifetieurs.

Une brochure intitulée Gains en capital et jour de l'évaluation peut s'obtenir de Revenu Canada, Impôt.

mentionnee au paragraphe precedent quant aux années d'impostion vietes par l'option du paragraphe 45(2). 284» dans certains eas ou l'employe à demetrage parce catains eas ou l'employe à demetrage parce du con employe à demetrage parce de conformation de la con

to coût on capital du coût réputé de réacquistion de la résidence,) Cependant, le contribuable peut, en veitu du paragraphe 45(2) «284», être réputé ne pas avoit commencé a duitiest es propriété ain d'en tiret un aventu du mencé au duitset es propriété ain d'en tiret un aventu peut dans ce cas, lin y a aucune cession et réacquisition réputés les ceses, lin y a aucune cession et réacquisition réputés du départ contra de la manier de du départ contra de la contra de du départ contra de du crour à la maison. El de contribuable n'utilise pas le choix peut de la fair de la fer de la période de location set ambosce a fort n'en de la fair de la période de location. Durant les années soi l'a prior est vigeur, le propriétair peut désignet la résidence comme sa résidence principale, mais durant au plus quaite ans (sauf si l'article principale, mais durant au plus quaite ans (sauf si l'article principale, mais durant au plus quaite ans (sauf si l'article principale, de comme ci la propriété du anne ca années. Cette ciègle centre la propriété du anne ces années. Cette ciègle en centre la propriété du contra ces années. Cette ciègle centre la propriété du cant ces années. Cette ciègle centre la propriété du contra ces années. Cette ciègle ce de la qui quitte sa trésidence et s'applique ce de la qui quitte sa trésidence et s'applique se cettui quitte sa trésidence et s'applique ce par exemple, à cettui quitte sa trésidence de s'applique centra qui quitte sa trésidence de s'applique se cettui qui quitte sa trésidence de s'applique centra qui quitte sa trésidence et s'applique sou que qui qui ce su trésidence et s'applique sou que que que s'applique se cettui qui quitte sa trésidence et s'applique sou que que s'applique se cettui qui quitte sa trésidence et s'applique se de sui que que s'applique se s'applique se de sui que que s'applique s'ap

itculiers de 1980, de

Revenu de location canadren des résidents du Canada Le contribuable qu'il puisse émigrer temporairement doit payer un impôt us non revenu mondai. J. compris le revenu locatifi net de son logement, le cas échéant. (Voir l'ampexe 7 de la Déclaration d'impôt sur le revenu des par-lièmes de la Déclaration d'impôt sur le revenu des par-

Un engagement distinct est exige pour chaque année d'imposition. (Paragraphe 216(4).)

s'il en est, devra être payé au moment de la production

15%) du revenu estimatif net, provenant du loyer avant de deduire l'amortissement du coût en espital. Le solde,

ticuliers de 1980).

Résumé des avantages du statul de non-résident

Dans certains cas, un congé pris à l'étranger est finance par une aubrention d'une fondaion stude à l'étranger. Les fonds peuvent passer par une université canadienne et servent à couvrit les Itais de déplacement et à maintenir le saleire d'un professore.

scaverin a couvir nei raisi de deplacement et a mannenn et salaire du professeu rollistica de non-résident, la Si le professeu poblicant à payer son salaire est déter-minante. Si les subvenions lu son versées de déter-par une fondainon étrangére, elles ne sont certainement par imposables au Canada. D'sprès Revenu Canada. D'sprès Revenu Canada.

d'autre part, ces subventions constituent un revenu im-posable si elle passent par une université canadienne.

rèsidents Revenu de placements au Canada des non-

Sauf quelques légères exceptions, les dividendes in-térêls, loyers, redevances et autres revenus passifs de source canadienne payables aux non-résidents sont assu-gétits à la retenue fiscale. Les taux sont de 5%, 10%, 15%, 20% ou 55% selon la nature du revenu et les dispositions des traités fiscan la nature du revenu et les dispositions

20% and 25% selon la nature du reventu el tes dispositions des traites fiscaux internationaux applicables.

Le contribuable peut donner avis de son statut de non-resident aux sociétes, handes et autres institutions qui lui fire plus praique de charger un resident aux sociétes, handes et autres institutions qui lui di terente fiscament de tels reventus de district de l'impôt. Il peut lui être plus praique de charger un représentant de preventor de district de l'impôt. De nombreuses banques, sociétes de district de l'impôt. De nombreuses banques, sociétes de district de payer la referince fiscale au bureau de district de l'impôt. De nombreuses banques, sociétes de l'impôt. De nombreuses parque et des la curant de l'impôt. De nombreuses parque l'imposition et des modalités de paire de la reference de l'impôt. De courant des la sur l'imposition et des modalités de primer de la reference de l'impôt.

## Revenus de location canadiens non-residents

15% en cas de réduction prévue par un traité) du loyer brut, acquitant ainsi la totalire des impots payables sur l'imposition du Québec ne prévoit pas de retenue fiscale sur les patiements aux non-résidents.) Is un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doil être payé selon l'une ou l'autre des méthods auivantes: l'al Le contribuable peut charget des méthods auivantes; l'al Le contribuable peut charget un agent, ou son location, et de cette de le fedireit on méteure nat un traillé al pover l'Affe en cas de réduction méteure nat un traille de lover

(b) Le non-résident peut opter, en vertu de l'article 216, de payer imple us non reventu localif net aux max-imums applicables aux résidents, mais sans exemptions per sonne aux max-per sonnelles pour l'ul-même ou les personnes à sa charge.

personnence pour interier ou cust est caracter personnes a d'actarger d'inposition ou iou les loyers cont cours en savarannes et autre d'impositions s'appliquent au revenu net après déduction de loyers cont reçus. Les taux maximum de l'année d'impositions s'appliquent au revenu net après déduction de tous les trâts pertirients (impôtis toutiers, réparations, assurance, intérêt hypothécaire, commissions d'agentis, assurance, intérêt hypothécaire, commissions d'agentis, l'impôtis un le revenu net après déduction des frais est interpret aux 15% ou 25% déjà retenus sur les loyers bruts, un rembourance aux 15% ou 25% déjà retenus sur les distributes de l'acteur propriété de l'application des l'acteurs de l'application des l'acteurs d'agenties de l'application des l'acteurs d'agenties de l'application des l'applications de l'applications de l'application des l'applications de l'applications de l'application des l'applications de l'applicati

cours or a periode ce location. Let sturk set us 2009 et al. 2009 ierreur aux 13% ou 3-3% orgas efectives set reschence un remboursement peut alors étre demande.

L'amontissement de toôt en appilal de la résédence ne devrait pas es déduire parce qu'il sera récupèré à la réoc-cupation des lieux et rendra aussi la résidence assullètre à l'impôt sur les gains de capital. L'amontissement du coût en capital des meubles et de l'équipement peut à coup sût es déduire des logers et le propriet aussi et le propriet au ser produire au déprécation selon le montant déduir va se produire au déprécation selon le montant déduir va se produire au cours de la période de location. Le iaux est de 20% et de 20% et de la période de location de sait cles sur le partier par la partier par le produir de la période de cours de 20% et de 20% et de produir la la la juste valeur marchande des africles

dont la valeur marchande dépasse \$8,000 sera récupéré en 1980. Si la juste valeur marchande dépasse \$10,000, il y a alors aussi des gains de capital imposables en 1980. Le août 1980 revient à plus de \$8,000 (\$10,000 moins un amortissement du coût en capital de \$2,000), le montant treprise ou d nononitres protessionners, cr-uessus, "Lupposons, par exemple, qu'un professeur a loue sa 10,000 le let septembre 1979 en vertu d'un bail allant du smortissement du cool en capital de \$2,000 (20% de \$10,000) du revent en hoyer repet durant la période du ler septembre 1979 au 31 décembre 1979. Cependant, si la 1010,000 du revent en hoyer repet durant la période du ler septembre 1979 au 31 décembre 1979. Cependant, si la juste velteur marchande des articles d'anneibremnt le 31 just velteur marchande des articles d'anneibremnt le 31 and 31 de 310,000 (310,000 m) aversion à plus de \$8,000 (510,000 m) aversion su acoult 1980 revient à plus de \$8,000 (510,000 moins un

Guide de l'impôt sur le revenu 1980, ACPU

Exemption relative à l'emploi outre-mer Les employes d'employeurs estandiens qui itavaillent outre-mer dans des pays presents durant plus de six mois seront partiellement exonèriese de l'employ este exonèrie de la rémunération outre-mer de l'employe sens exonèries (lusqu'à un maximum de 550,000 par annec). Cela l'usqu'à un maximum de 550,000 par annech. S'applique aux annère d'imposition 1980 et autonies pour es quirque que per personnes emplos des dans des travairs de qui est des personnes emplosees dans des travairs de

réglements indiquant ces activités presentes, les pro-fesseurs employés par une université et travaillant à l'étranger semblent ne pas bénéficiet de cette disposition. ce qui est des personnes employées dans des travaux de construction, d'insaliation, d'agriculture ou autres activités presentles, bous réserve de la publication des tivités presenties, bous réserve de la publication des activités presenties, los serves et activités presenties, los serves et activités presenties les activités presenties de la considération de la co

Canada accorde normalement un crédit d'impôt étranger à l'égard de toute ou partie de cei impot. Comme il ser, agnailé sous "Subventions de recherche" et dessus, le pro-lesseur peut déduire les frais admissibles des subventions Congés subbailques — Résidents du Canada — Si le pro-lesseur en congé sabbailque demeure un résident du Canada aux fins du fise, il n'importe pas qu'il demeure au Catada ou d'ingré tramporiatement. Dans les deux cas, all rimposé par le Canada sur son revent mondial. S'il doit payer un impôt étenger sur une partie de ce tevern, le Raya accorde convasionement de cerent.

Congés subbailques — Non-résidents du Canada — Les non-résidents du seulement au l'entre à l'action de cources canadiennes. Les trois catégories principales de revenus de sources canadiennes catégories principales de revenus de sources canadiennes eatégories principales de revenus de sources canadiennes de principales de revenus de sources canadiennes de recherche seulement, et non du revenu provenant d'un emploi, I devrait donc veillet à lecevoir assez de recherche asbeatique sous la forme de subventions de recherche asbeatique sous la forme de subventions de recherche

recherches durant un congé dasabailque devisit organiser recherches durant un congé dasabailque devisit ordant in implo tur le deviret de payer un imployées pour payer assi first de recherche. Ces dispositions es montes emples productions de su sistut résidentiel déterminé dispositions de rattechent au sistut résidentiel déterminé par les nouvelles directives du Bulletin IT-IXI indiquées cet desserve e professeur d'université qui projette d'effectuer des

du 23 juillet 1979. Le comunique spécifiait que le con-tribuable de retour au même emplo, ou a la misme estrait gentralement consideré comme étant demeuré résident du Canada durant son absence. (Voir Guide de l'impôt sur le Canada durant son absence.

une compiabilité de toutes ses dépenses admissibles et, si possible, gatdet les pièces justificatives.

Nomabalement, les dépenses d'une année précédant ou suivant la téception d'une subvention de recherche peuvent la réception de subvention de recherche de dépenses d'une subvention de recherche de la subvention et exception de celle-ci Même si les faits de recherche admissible peuvent se déduire d'une subvention de recherche, la ne sont pas econtrales de la salatie sabbatique ni d'une bourse de recherche. Annis, par exemple, une pourse de recherche, Annis, par exemple, une bourse de recherche. Annis, par exemple, une bourse de recherche Annis, par exemple, une doutse de recherche Annis, par exemple, une doutse de recherche Annis, par exemple, une doutse de recherche de de debution de sont par elle et la déduction de sont exerce.

Been, que sen parsonnes et allemente resultante ut de condition du disperson, de conference de le condition du disperson de conference de conf

Conjoint et personnes à charge — "Si une personne martie qu'ille le Canada, mais laisses son conjoint ou des générale, que cette personne est demuerée trésidente du genérale, que cette personne est demuerée trésidente du Biens personnels et liers son àbsence, "Une personnels et liers socieux — "Une personne entitéers présonnels et liers socieux — "Une personne qui court (moins de trois mois), sera genéralement considère n'avoir pas rompu ses liens de résidence avec le Canada."

Conjoint et personnes à charge — "Si une personne avec lui, avec le droit de résiller le bail avec un délai très

ment ou ses logements, son conjoint et les personnes à sa charge, et ses biens personnels et se liers personnes à sa charge, et es es biens personnels et se liers sociaux, qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prèt à être occupé par lui, en l'entretenant (qu'il soil vascant ou non), en le louant à une personne qui a des riens de dépendance avec lui un en le personne qui a des riens de dépendance avec lui ou en le louant à une personne qui n'a assa de liers de dépendance

revise le bulletin 11-221 relatii à la readence, Le bulletin 12-221 relatii à la readence, Le bulletin 12-221 relatii à la readence, Le bulletin 12-25 mai 1980. Il ne s'applique pas à celles qui quittent le Canada après evie dair pour executer un contrast écrit d'assurer des services à l'étranger. En vertu du Bulletin d'assurer des services à l'étranger, En vertu du Bulletin de ceux ans est présumé avoit conservé sa résidence canaderne d'assurer le strain moins de deux ans est présumé avoit conservé sa résidence canaderne de l'attendre l'ait peut d'altreui et s'ait peut d'ait peut de clairennent établir qu'il à rompu tous fiers de résidence en qu'illant le Canada. Selon le Bulletin IT-221 R, les fiers de qu'illant le comput des presentes s'ait ment ou ses logements, aon conjoint et les fers des à sa ment ou ses logements, aon conjoint et les personnes à sa ment ou ses logements, aon conjoint et les personnes à sa

Le 26 mai 1980, le Ministère du Revenu national a revise le Bulletin IT-221 relatif à la résidence. Le bulletin

Il ne sera question dans la présente section du Ouide, que des disposition liscales canadiennes l'ouvelant les allocations et congés sabbaitques. Un professeur qui produ un congé sabbaitque ou autre dans un pays étemper produ en congé sabbaitque ou autre dans un pays étemper du pays de la producer. Des sections ci-apprès du Ouide trainent de certains per la compte aussi des dispositions fraçais. L'es congé sabbaitque et l'impôt sur le portant sur l'es congé sabbaitque et l'impôt sur le OLAPU ou de l'UNPOLOPIO.

deviail intervenii avani le commencement du conge sab-batique, (Voir "Conges sabbatiques", et-aptes).
Il ya lieu de noter que le benéficiaire à la fois d'une bourse de perfectionnement et d'une subvention de recherche peut déduire \$500 (ou \$1,000 si bes paiements couvrent deux ambées civilés) de sa bourse ainsi que le touvrent deux ambées civilés) de sa subvention.

canded in est pase consideree comme subvention de escriber.

Grie et ne beneficie que de la déduction de \$500 en toute
année umposition, peu importe la somme de l'insider.

Echerche effectivement supportés. Aucune partie de ces
frais ne peur se déduire onn plus de adaiter sabbaique.

Monobsiant ce qui précéde, le profescur peut éviler de
payer de l'impô su precéde, le profescur preut éviler de
payer de l'impô su les fonds utilisés pour payer ses frais
ion de recherche au lieu d'un salaire. Seul le montant
ion de recherche est approuvee par Rèvern Canade et imposé.

Cette praîque est approuvee par Rèvern Canade et imposé,
four de praide est approuvee par Rèvern Canade et imposé.

Cette praîque est approuvee par Rèvern Canade et imposé.

Cette praîque est approuvee par Rèvern Canade et imposé.

Est minérale de l'impô sur le contraction de l'impô sur l'impô su

Congès sabbatiques

l'exception des firsts de déplacement, y compris les reparsuivail ses inavaux hors de chaz lui.

Le Ministée du Revon anaional a maintenant indiqué
ce qui peut se considérer comme une subvention et
cerdictre. SI l'objet pennire de la subvention est de
fouraint, a considérer comme une subvention est de
fouraint, a subvention es considéres comme une
bourse de rechterhe et les dépenses ne sont pas déduie
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les difficile d'elfectuer des rechterhes et le pérdélie de
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sex la rechterhe (comme il est explique et-dessus). S'il est
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sex la rechterhe (comme il est explique et-dessus). S'il est
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non n'est pas uniformèment applique pel pelacement
onnir populique de lasser déterminer, le Ministère aux
un sur est objetuit pennire, le Ministère aux
autorisée à déduire les frais de déplacement de
contribuable ne peut déduire les frais de déplacement de déduire les frais de déplacement de contribuable sont non sour sour les pas uniformèment applique par l'existe sur les sur les des l'entres de pracse on men sour les de capitales et les de déplacement de déduire les frais de déplacement et de garde
que louise sur les de l'entre des resis de l'entrains de mème on ne
que louise sur les déduire les frais de déplacement de déduire les frais de déplacement et de garde
d'enfants. Sont en les souriers de les des les destrains de déplacement de déduire les frais de déplacement et de garde
d'ortie

(11-75.4, annea 1); "set oom e sa anceatons reputees dere des autreations reputees dere declarer comme revenu dans la nacsure où elles depenses de recherche déduncibles, al déparaent les dépenses de recherche déductibles, al 66(1) (6)] (s. 12ha. Les frais personnels ou de substitance comme les repas ou le cogement es sont pas déductibles, a 66(1) (6)] (s. 12ha. Les frais personnels ou de substitance et repas ou des frais de déplacement, y compris les reputers par les frais de déplacement, es maintenant indiquée calvais les compresses de la compresse de la chercheur pour les compresses de la character de la compresse de la character de la characte

Comme il est dit ci-dessus, le total des allocations du genre des bourses d'artierten reques dans une année année n'a droit qu'à la deduction de 5500 (alinéa 56(1) (n) (313g» (III-55R2), alinéa 1). Par contre les allocations réputées (III-55R2), alinéa 1). Par contre les allocations réputées de contre les allocations réputées des allocations de contre les allocations de la contre la con

Subventions de recherche

subventionnaire de payer ces allocations en deux annèes civilées que les flats de repette aux professeurs et étudiants que et fiais de déménagement et de gande d'enfants peu-vent, dans certains cas, se déduire de ces lypes de subven-tions (artices 62 et 63) «347-356».

Pirx, bourses d'étude, de recherche et d'entretien L'alinée, 86(1) (n) 81/2ge settig d'inclure dans le revenu toutes les sommes reçues durant une année à l'un ou à la plus deux années de suite, la déduction de \$500 s'applique chaque année ce qui vaut déduction totale de \$1,000 et chaque année ce qui vaut déduction totale de \$1,000 un la peut donc être santageux de demandre la Organisme aubrentionnaire de pasvet ces allocainos, en deux années aubrentionnaire de pasvet ces allocainos, en deux années et autres autres et autres autres et au suite de la partie de la propriet de la partie de la

iteulière n'indique pas nécessairement sa vrais neutre. Dans certaines eas, par exemple, une allocation appetée "bourse de perfectionnement" peut se classer comme "subvertion de techerche" aux fins de l'impôt (IT-75R2,

La loi de l'impôt sur le revenu ne définit pas les expres-sions "bourses e de perfectionnement". "bourses de d'entretier", "bourses d'etudes", "pràx" et "subvention de recherche". Cependant, le Bulletin d'interprétation LT-75R2 renfermé la description de ces allocations par le ministère et indique comment il en voir le traitement fiseal en vertue de la loi. Le nom donné à une subversition part-

prix et subventions de recherche

Bourses d'études, de recherche et d'entrelien,

lains cas, une déduction compensatrice peut intervenir à litte de réserve pour créances douteuses ou mauvaises ou pour biens et services enteore à fournit dans l'avenir (alinéas 20(1)(1), (m) et (n) «(40, 150, 153.»).

Avant de seuter avantages et avantages et de destrerant et es enter avantages et de statiut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait sesujeit à l'étranger aussi bien qu'au Canada. Le résident du l'étranger aussi bien qu'au canadien autrement applicable qui songe et n'est pas accessible au revent est le mointrement à se puisse de le résidence canadienne devrait examiner son droit à un résident imposé selon l'article 115 «1087-1094». Le contribue de l'impôt au résidence canadienne devrait examiner son droit à un résidence canadienne de l'or fiscales de son nouveau pays de ten vertur des lois fiscales de son nouveau pays de ten vertur des lois fiscales de son nouveau pays de ten vertur des lois fiscales de son nouveau pays de ten vertur des lois fiscales de son nouveau pays de ten vertur des lois fiscales de son nouveau pays de les profits de la lois fiscales de son nouveau pays de ten vertur des lois fiscales de son nouveau pays de les vertur des lois fiscales de son nouveau pays de les vertur des lois fiscales de son nouveau pays de les vertur des lois fiscales de son nouveau pays de les des lois fiscales de son nouveau pays de la control de lois fiscales de son mouveau pays de les de lois fiscales de lois de lois fiscales de lois fiscales de lois fiscales de lois de lois fiscales de lois fiscales de lois de

nouveau pays de résidence. Avant de sauter aux conclusions quant aux avantages et

Il atrive qu'un professeur accepte une mission d'enscrignement ou quire à l'étraigne, dans des conditions où la plus grande partie de son revenu lui vient de concette de control de cource de source étrangère. S'il é projesseur conserve sa résident à l'an étail de l'amplé au Cara de cource de source étrangère. S'il obtent le salut de non-trésident à l'an étail de l'amplé au Cara de l'amplé au Cara de l'amplé au Cara de cource canadiennes. Son revenu mondrais peut, cependent, au control de l'amplé au cara de l'amplé au ca

tésidents est indiqué ci-aptés. Les tatibéentions de recher-che et autre revenu de sources étables ne comp pas im-posables au Canada et il n'est donc pas nécessaire de pren-dre des répositions pour éviter de payer l'impôt canadien ettre ces repons.

ealegontes principales de reventa de sources canadismes estegorites principales de reventa de sabbailates, de la phupart des professionnes, abstractes aballaties ou creen de adilaties ou professionnes, aubrenions familiales, effet, bourses de perfectionnement, allocations familiales, effet, bourses de perfectionnement, allocations familiales, etc., b) revenu de phecement, et c) revenu comparis de l'Egand du revenu comparis des aux examptions personnelles acconders aux résidents dans la droit evenu de partier de l'Egand du revenu comparis dans aux examptions personnelles acconders aux résidents dans la propriet de l'appent à son de parcement et desait du revenu mondial (11-17), alinka 4). Le traitement fiscal du revenu mondial (11-17), alinka 4). Le traitement fiscal du résonne mondial (11-17), alinka 4). Le traitement fiscal du revenu mondial (11-17), alinka 4). Le traitement fiscal du revenu de partier de parcement et locatif de l'ordinal de parcement et locatif de l'ordinal de

Congés pris à l'étranger

Utilisation totale des voitures pour affaires au cours de l'année

3,000 km Déduction de frais d'automobile — \$420 (3,000 x 14c.)

Au Québec, certains frais fixes comme les frais de finais de financement, le permis et les sesuaneres ne cont plus déductibles pour ce qui set de l'impôt sur le revenu provincial. Parmi les frais variables (essence, tépasiatons) un sage personnel. La formule indiquée el-dessus, cepensage, vant pour l'impôt sur le revenu des particuliers habitant le que pour l'autre de la formule indiquée el-dessus, cepensage, vant pour l'impôt sur le revenu des particuliers habitant le Québec.

Revenu d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas echeant, un etat de de déforment de ce cheant, un etat de d'impôt. Il peut utiliser à cette fin la formule par les année d'impôt. Il peut utiliser à cette fin la formule TX032—Bint des revenus et des dépenteses — fournée par les année d'imposition terminee le 31 décembre ou n'importie une contribuable. (Voir "Année linancière", ci-aprée, par le contribuable. (Voir "Année linancière", ci-aprée, par le Voiei un remple.

Elat des revenus pour l'année terminée le 31 décembre 1980 Revenues—honoraires professionnels gagnès...54,000

Depenses Revenues—nonorance professionacle gagines 54,000

By Specient et lournitures 5,000 et le le l'amordissent 1,001 et le louriques 5,000 et lour

Moins produit de la cesion de la vieille machine à écrire.

| Fraction non amontic du coût cri capital |
14 décembre	980	0.00, 2.00
15 decembre	980	0.00, 2.00
16 decembre	980	0.00, 2.00
17 decembre	980	0.00, 2.00
18 decembre	980	0.00, 2.00
19 decembre	980	0.00, 2.00
19 decembre	980	0.00, 2.00
19 decembre	980	980
10 decembre	(§ suppost que le bureau occupe animente.	

Esta de l'amordissement — meubles et équipement.

Catégorie, 8.20%

Fisal de l'amorties d'un coûi en capital

Frachon non amortie d'un coûi en capital

Esta de l'amortie d'un coûi en capital

Achal — machine à écrite électrique

Achal — machine à écrite électrique

Achal — machine à écrite électrique

et de l'équipement. Il n'en est pas déduit à l'égard de la parti bureau du bătiment résidential afin d'éviter qu'il y ait peut-être récupération de l'amortissement et gains de capital imposables à la ventie de la proprièté ou à sa con-version à l'usage personnel. L'amortissement n'est deduit qu'à l'égard des meubles

Année financière

Le contribuable qui dirige une entreprise peut adopter une année financière dilférente de l'année civile pour emère à partier son revenu, d'entreprise, ce qui peut amener la declarer son revenu, d'entreprise, ce qui peut amener la Minsi, par cemple, supposons que l'année chasterde d'une entreprise individuelle se termine le 31 janvier 1980. Le revenu de douce mois termine le 31 janvier 1980 ne sera pas déclare avant que le contribuable remette sa déclarein de 1980, même si les 11/12 en ont été gagnée en 1979. Une fois que le contribuable remette sa môte par déclare aux l'agrèment de peut la changer sans l'agrèment de Revenu Canada (Impôt) paragraphe 248(1) "Exercise Menor Canada (Impôt) paragraphe 248(1) "Exercise financier" «1) "Exercise inancier" «I»).

## Comptabilisation du revenu professionnel

Scion la nouvelle loi, le contribuable n'a plus le choix, en ce qui doncerne seavrices polesciannels, de déclater doit, pluide, les déclater l'année doit lis sont à recevoir, rendus est réputé à la première des dates uivantes: la date rendus est réputé à la première des dates uivantes: la date de présentée s'il n'y avait pas eu de délait indu, ou la date élé présentée s'il n'y avait pas eu de délai indu, ou la date dé présentée s'il n'y avait pas eu de délai indu, ou la date où le paiement à été reçu (article 34) «215-216». Dans cer-

Frais d'automobile les frais d'automobile le frais d'automobile les stairs de dépacement englobent souvent des frais d'automobile parlé pour les affaires et a partie pour l'agrément. Pour parlé par de l'actair et à l'antistaire de train profes affaires et a partie pour l'agrément. Pour professe d'estaire et est apparte par l'assonnée sont admissibles. Il doit pouvoir en conditionées sont admissibles, Il doit pouvoir poulle de l'entreprise. Sur demande, le contribubble doit être en combre total de kilomètres parcourus prendant l'amée et le nombre total de kilomètres parcourus prendant l'amée et le nombre total de kilomètres parcourus prendant l'amée et le nombre total de kilomètres consecrés à ser all'américe et le nombre total de kilomètres consecrés à ser all'américe et le nombre de silomètres consecrés à ser all'américe et le nombre de l'américes consecrés à ser all'américe et le nombre de silomètres consecrés à ser all'américe et le nombre de silomètres consecrés à ser all'américe et le nombre de silomètre consecrés à ser all'américe et le nombre de l'américe consecrés à ser all'américe de l'américe consecrés à ser all'américe de l'américe moirs l'américe de l'américe de l'américe de l'américe de l'américe en client, de l'américe améric de l'américe de president le le sale de l'américe moirs auqué l'américe ne la catégorie de l'américe ne apital d'américe ment ser a donc généralement de l'américe ne apital d'américe ment ser a donc générale de l'américe ne apital d'américe ment ser a donc générale le d'américe le le coutre de l'américe le coutre d'américe le le sale d'américe ne apital maximum admissible est l'américe de l'améri Frais d'automobile

Il faut tenir compte des déplacements et calculer le coût par kilomètre parcouru (en divisant le coût toist par l' toist de kilomètres). Ce coût du kilomètre peut ensuire être spirique au nombre de kilomètres parcourus pour af-relesses

Si le contribuable a échangé sa voiture contre une neuve

au cours de l'année, il doit ajouter le prix d'achat de la nouvelle au solde non amorti ou au coût en capital non

amorti de la vieille voiture. Voici un exemple:

Fraction non amortie du eoût en capital —31 décembre 1977.....3,500

Amortissement de 1979 —30% de \$2,450 ……735 Fraction non amortie du coût en capital — 31 décember 1978.

Fraction non amortie du coût en capital 6761 sichembre 18—

En 1980, le contribuable à échangé cette voliture contre une neuves au prix de 26,500. Il a paye 55,000 compiant et nouveau court compial, il faut ajouter le prix de la nouveau coût en capital et priste, Pour déterminer le nouveau coût en capital et de la reprise. Puis 1,715, moins 51,500 et l'amontsant du coût en pius 51,715, moins 51,500 et l'amontsacment du coût en capital et 1980 est de 55,015 (obs. de 5,515). Un résume déclaration des particulièrs. Le relevé des 8 de la déclaration des particulièrs. Le relevé des faisis d'automobile de 1980 pourrait être comme suit:

| France | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1 Frais d'utilisation

Kilomètres parcourus Vielle voiture — lecture de l'odomètre à la vente.......64,000 —lecture de l'odomètre le let janvier 1980......64,000 

Kilometres – vielle voluire.

Navelle voluire – lecture de l'odomètre le 31 décembre , 16,000
1980.

Total de Kilométres—deux voluires, pour l'année. . . . . . 6,000
Codi du Kilomètre—lée: (53,640 - 26,000)

contribue \$3 500 å un REP et å un REER peut investir \$4 500 datu investir \$4 500 datu REER peut investir \$5 500 uher \$500 data un REA soil \$5 500 uher caractéristique particultérement intéressante est qu'il y à une écréere au moins deux and afaire ce régime. Les actions soin consécriont admissibles si elles ont émises par certaines correcteristiques et si elles répondent à certaines éconcient admissibles si elles ont émises par certaines corporations admissibles. Enfin, les certificaits d'actions doivent être remis directement à un courtier.

### Déductions du revenu d'entreprise

En principe, le contribuable peut déduire de son revenu, d'entreprise les dépenses engagees pour gagner ce revenu, a condition que ces dépenses soient assonnables, ne soient pas des dépenses de naiure personnelle ou des frais en partie de subsistance et n'aine pas été l'aites en vue de constituer un bien permanent d'une valuer de soient l'asonnelle c'est-à-dire ne missible sont déducibles for de l'année du la les soient différées étocks.

Les achas d'avance) ou si la loi de l'impôt sur le revenu cet, payes d'avance) ou si la loi de l'impôt sur le revenu cet, greg qu'elles soient différées étocks.

Les achas d'avance) ou si la loi de l'impôt sur le revenu cet, payes d'avance) ne si l'air de l'impot sur le revenu d'un bureau, le téléphone, les tais d'a file action année, les deblacements, la adeut/lographie; la photocopie et d'air bureau, le téléphone, les trais d'air l'air au d'un bureau, le téléphone, les trais d'a file action au l'air pure sur le revenu d'un bureau, le téléphone, les trais d'a file de dépense de dépense le pour les proits et le saint de chépense le pus l'étre de l'air ser le l'entreptie et l'air de l'air de l'air de l'air d'air d'a

Ceux-ci doivent être en mesure de justifier sur demande

Depuis le let janvier 1980, le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense répond aux critéres normans. ces acpenses.

Le cascul des frais de bureau et d'automobile étant par-fois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau

Les frais d'entretien du bureau peuvent comprendre Si le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et uillère le bureau exclusivement à cette fin, il peur l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de la maison. Dans le cas d'une maison de huit pièces ou le bureau ocuperait une pièce moyenne, la somme déducible cuperait une pièce moyenne, la somme déducible deulerait au huitième de tous les frais afférents à la maison.

une part raisonnable des frais suivants: taxes foncières, réparaines, châtrages, châtrages, châtrages, châtrages, can intéreis hypolitecaires. L'amortissement du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommande, s'il n'a pas été apporté de châtragement à la siructure de la maison pour y citabir le bureau, de me pas le dédutire pour les taisons suivantes:

s) smoitissement du cout en capital est assuseiti à

a) \*\*Bondissement du coult en capital et assuyetti a fecupération à la vente de la maison ou à sa convertion à un usage personnel, s'il n'y a pas eu dépréciation. Dans conditions inflationnieres esteuelles ; il est fort impobable qu'il y ait dépréciation, ce qui annulerait probable qu'il y ait dépréciation, ce qui annulerait.

[\*\*Javaniage gagne en dédulsant l'amontissement s'expose à l'avaniage gagne en dédulsant l'amontissement s'expose à l'an maison lorsqu'il la vendra ou la convertirie à son usage petronnel. La pleine exemptiqué de l'impois sur les conscribres de sa maison lorsqu'il la vendra ou la convertirie à son cipale sera maintenue si le contribuable s'abstient de déduire l'amontissement. (You l'I-120R, alimes 27, 28 et edutire l'amontissement.)

John Fallonissement, (Volt II-1/DA, almeab. 27, 12 et el. antonissement, (Volt II-1/DA, almeab. 27, 12 et el. 29.)

"Il a été apporté un changement à la structure de ciales reveit un caractère plus contadérable et permanent, ciales reveit un caractère plus contadérable et permanent. Il ampoir en l'est plus exonérée de l'impôt sur les gains en capital, peu importe qu'il y ait l'impôt sur les gains en capital, peu importe qu'il y ait l'impôt sur les gains en capital, peu importe qu'il y ait l'impôt sur les gains en capital du mobiliser et de déduction ou non de le l'amortissement neut se de la période de l'entreprise. Le laux est de l'amortissement de la contre de la préciacion au montant de la contre de la contreprise ou au prix coulant s'il y a eu capital est de contant du coût en capital est declarité et la caper et l'amortissement de la contreprise. Le laux est de d'entréprise ou au prix coulant s'il y a eu acquistion année, l'amortissement de la contreprise. Le laux est de derictement à des fins d'entréprise ou au prix coulant all y a le terme de chaque d'entréprise ou la prix coulant s'il y a eu acquisition année, l'amortissement dece fins d'entréprise ou prix contait de la contreprise de l'amortissement de la cet profet est de CDM de contreprise de l'amortissement de la cet de la contreprise de l'amortissement de la cet de la contreprise de l'amortissement de la contreprise de l'amortissement de la contreprise de l'amortissement de l'amortissement de la contreprise de l'amortissement de l'amortis de l'amortissement de l'amortissement de l'amortissement de l'a

Guide de l'impôt sur le revenu 1980, ACPU

of state of

inqu'à 53, 500 para année (55,500 au Québec) à l'égaid des colrisations contactuelle de l'amployeur retient. Les contactuelle contactuelle de l'amployeur retien les contactuelle de l'amployeur retien les contactuelles de l'amployeur retien les contactuelles de l'amployeur centre à 53,500 par année (55,500 au delibre de de l'amployeur contactuelle d'amployeur courant retains l'employeur courant accompaigne à l'acompte l'acmployeur courant ou chez un moint au carrière de ce employeur courant de contactuelle d'amployeur courant accompair le Retains amplose s'il compte cervice adres un moint au cannée de ce employeur courant accompair le Retains amplose s'il compte cervice adres un moint au cannée de ce composer le courant ou chez un amplose de compaigne d'amployeur courant ou chez un capacité de profice de courant ou chez un capacité de profice de courant ou chez un capacité de profice de courant ou chez un courant courant reconnaît le service dres un capacité de profice de courant ou chez un compaigne d'antifére s'il compte de courant ou chez un compaigne d'antifére d'autre termes, le proficeseur peut vertex lusqu'à avoir d'autréguie d'autréguie de courant courant de courant de courant ou chez un courant de courant de courant ou chez un courant ou courant de courant ou courant de courant ou courant ou courant de courant ou courant ou courant de courant ou courant de courant ou courant de courant ou courant de courant ou cervice de compaigne de courant ou courant de courant ou courant de courant ou courant de courant de courant ou courant de c

statute une depense necessaire au gain d'un revern d'entreppire ou professionner les cotisations en sont d'entreppire ou professionnel, les cotisations en sont déductibles sous-aines 8(1) (i) (i) «68».) iii) le loyet d'un bureau, le salaire d'un adjoint ou d'un payer pat l'employe en vertu de son contrat d'emploi appèrent et le coût des fournitures, a ces dépenses sont à payer pat l'employe en vertu de son contrat d'emploi payer pat l'employe en vertu de son contrat d'emploi payer pat l'employe en vertu de son contrat d'emploi payer pat l'employe en vertu de son contrat d'emploi payer pat l'employe en vertu de son contrat d'emploi payer pat l'employe en vertu de son contrat d'emploi pour contrat d'employer (ilim 478»). B) cotisations d'un régime enregistre de pension (REP) — cotisations d'employer relie d'employer relief present l'égen de services courants, si l'employer relient les cotisations

oblestions et autres frais professionneles ne oblestionnel et au sacciations et autres frais professionnelles ne paiement des colisations aux associations professions autre paiement des colisations est nècessaire pour maintenir un statut professionnel des colisations en est nècessaire ple le l'al falsefoin con-

pour leur impòi sur le revenu fédéral. Puisqu'une automobile seri habituellement donc non-uasge personnel, les interêts deviennent donc non-déducibles.

de deplacement.

Des eas de cette nature pourraient se téaliset lotsque le professeur pativière à un programme d'echange ou doit se professeur pativière à un programme d'echange ou doit se deplacement de campus de la même université ou du même employeur à ses fitais (alinea 8(1), (fl), «6.3»).

S'il y a utilisation d'une autoimobile; l'interêt et l'amoritssement du coût en capital peuvent figuret dans les acoustissement de deplacement de l'acha (fl), (fl), «6.4»).

Au Québec, les intérêts payés sur un emprunt fait pour l'achar d'une automobile; sont déclubles et l'autombile professeur de se ses l'autoumbile sont déclubles et personnent de ses automobile utilisée dans l'accompublissement de ses automobile utilisée à des fins professionnelles et personnelles n'et personnelles n

de déplacement. dont il n'est pas remboursé par une allocation pour frais

u circustianis demine di (1),000 (will be di),000 (will be d),000 (will be d)

cotisse d'échange de professeurs — le contribuable peut déduir le contribuable peut déduir le cottastance qu'il à veréces au cours de cl'année. Il yacqu's concurrence de \$250, à une caisse ciablie par enseignants d'autres pays du Commonwealth qui set rence na Canada dans le cadre du programme d'échange d'enseignants (alines \$(1)(d) 8/39s).

b) Jrais d'avocais — l'employé peut édeuire les fiais d'avocais qu'il a supportés pout se faire payer son salaire par un marcien employeur (alinéa 8(1) (b) source governers expenses and proper servers server

L'article 8 «39-79» énumère les dépenses qui peuvent se déduire du recenn. Le paragraphe (82) «54) a formule la limitation générale portant qu'aucune autre déduction n'est permise en déhors de celles autoniées par l'article 8. Par contre, toutes les dépenses raisonnables connexes au gain d'un revenu d'entreprise ou d'honoraitres professionel de la limitation de celle autonière par l'article 8. Sandé purents et déduire aux fins de l'impol sur le revern, soul l'es dépenses les déduire aux fins de l'impol sur le revern, soul les dépenses de capital qui sont enfertament.

Déductons du revenue d'un emploi

3) cotisations a un régime envegistré d'épargne-logement (REEL), Le contribuable qui n'est pas propriétaire peut global de \$10,000. La durée d'un REEL ne peut dépasser peut avoir qu'un régime au cours de sa vie, mais il peut transfert son régime d'un établissement à un autre. Les transfert son régime d'un établissement à un autre. Les consistement son réclucific du revenu et les gains du fonds ne sont pas imposables.

bination des options suivances:

— une rente à terme fixe allant jusqu'à l'âge de 90 ans, ou de rente à terme fixe allant jusqu'à l'âge de 90 ans, or series à terme sixe allant jusqu'à l'âge de 90 ans, et series de certaire d'années, dans le cas des deux dernières l'àge de 90 ans.

Le nombre d'années, dans le cas des deux dernières l'àge de 19 ans, et series à terme à terme fixe ou le plus jeune aiteinda 90 ans.

L'ACPU public pair l'ACPU peut s'obtenit aut demande de du FRR puissent s'atteinda 90 ans anserée que les paisements de la rente à terme fixe ou voinjoint pour que les paisements de la rente à terme fixe ou conjoint pour que les paisements de la rente à terme fixe ou du FRR puissent s'atteinda 90 ans.

L'ACPU de la de l'UAPUO. L'atteide porte au no cetain nombre de que des paisements de de la charge de la del l'acte de l'acte de la charge de la charge de l'acte de la four de l'acte de l'acte de l'acte de la four de l'acte de la four de l'acte de

bination des options suivantes:

Maintenant, aprés do ans et avant la fin de l'année où vous atteindrez 71 ans, vous pourtrez rether les londs et apayer limmédialement l'Impôt sur ces fonds ou convertit votre REER en choisisant une combine de la compartité par les fonds ou une combine de la compartité de la co

71e anniversaire, ou retirer les fonds avant ce moment et payer immédiatement l'impôt sur ces fonds. Ces règles, modifières en 1978, offrent maintenant au moins deux autres choix. 941.5, 91.4, 941.50.7, at 941.50.7 at 941.5 at 9

précédentes à un régime du conjoint doivent figurer dans précédentes à un régime du conjoint ceinées au cours de l'année, (paragraphes 146(8.3), (8.6), et (8.7) (931.1, 931.3, 931.4, 991.3) Fragor, 10 (22.25); (Action); Certains contribuables ont verse des fonds deductibles à un REER de feur conjoint qui était immédiatement désenregistré, ce qui faisait passer les fonds dans le revenu du conjoint. En vertu de modifications, commes vertesées dans l'ammée et les deux années utons, les commes vertesées dans la montée et les deux années autrécéérales à un térême du confinit déront fauter dans les deux années et les deux et les de

a un regime enregistré d'épargne-retraite au nom de son conjoint. En pareil cas, les limites précifées s'appliquent au total des cotisations aux deux REER, (paragraphe 146(5,1), «923»). Dans le cas de celui qui ne cotise pas à une régime enregière de pensoin, la limite set le montain le monte déve de 20% du revenu gagné et de 5.500 (paragiaphe dévé de 20%). Le contribuable peut déduire les cotisations

rejette is deduction.

\*\*REER en janvier 1980, montant que vous versez 51,000 à un Supposons, par exemple, que vous versez 51,000 à un REER en janvier 1980, montant que vous ne pouvez ochsation à 1'egard de vorte déclàration d'impôt de 1980 ochsation à 1'egard de vorte déclàration d'impôt de 1980 même pas décluist ce montant parce que vous saviez peut-étre montant parce que vous saviez qu'il même pas déclutif ce montant parce que vous saviez qu'il de 1982 pour étre exemple d'impôt. D'angle le sag de celui qui ne colise pas à une régime par le le celui qui ne colise pas à une régime celui qui ne colise pas à une régime par le celui qui ne colise pas à une régime celui qui ne colise pas à une régime de celui qui ne colise pas à une régime de celui qui ne colise pas à une régime. rejette la déduction.

boursement de l'excédent, le montant reçu doit normale-ment l'Eurer dans volter revenu et est impossé s'il est reçu boursement, cependant, ne sers pas imposé s'il est reçu avant la fin de l'année où est reçu l'avis de cotisation qui REP.

Le professeur qui verse au moins \$5,500 à son REP (à l'égard du service setue) ou du service passe ou des deux) l'égard du service setue) ou du service passe ou des deux) peut encore, capendant, dédante les colisations au REP, jusqu'à concurrence de \$5,000 commeil est dit plus haut, jusqu'à concurrence de \$5,000 commeil est dit plus haut, si vous coutes à un REER, et ne pouvez déduire le moint passe que, par exemple, vous avez verse s'es \$5,500 et plus à parce que, par exemple, vous avez verse le rembouresement de parce que, par exemple, vous avez verse s'es \$5,500 et plus à un REEP, vous pouvez obtenit le remboursement de devince parcedent et cotisation de l'émetteur du régime. Vous deviet par le remboursement de devince par exemple, vous pouvez obtenit le remboursement de devince au cotisation de l'émetteur du régime. Vous deviet par le fait de l'emple de l'émetteur du régime. Vous deviet par le fait de l'emple de l'émetteur du régime. Vous deviet par le fait de l'emple de l'émetteur du régime vous procuret la formule TOUDLE de l'emple de l'em

lant de ses confissions à un régime enregiste de pension, y compris le so offission à l'égaid du service actuel et anticreur. Si glie a été versée dans les 80 jours consécutifs au 31 décembre, la consistion au MEBR put se traitér comme si cile a été versée l'année précédente, auquel cas as décembre, la criste précédente, auquel cas as décentifs manée précédente, auquel cas as décharisme des cotisations de cette année au gétable principal des cotisations de cette année au

m) Regime d'épargue-actions (REA) (Résidents du Quebec seulement)

que à l'étanger, tout en étant probablement encore con-sidéré commen un résident du Canada, n'est pas répuis étre saféré commen un résident du Canada, n'est pas répuis étre cader avec une de cse descriptions et ili ne peut déchuire Canada. (Voir Résidence, et-après, et voir la brochure Canada. (Voir Résidence, et-après, et voir la brochure Canada. (Voir Résidence, et-après, et voir la brochure m) Mégime d'épursue-actions (REA) (Résidenis du m) Régime d'épursue-actions (REA) (Résidenis du l'inferessé a requ une subvention.

Les finis douvent être encourus dans le but d'assurer, au canada la garde d'un enfant et le consoluration de l'agrande d'accompany de l'accompany de l

les faris de garde d'enfants sont normalement déduits pai la mére seulement, mâis le père peut y avoit droit dans certaines dironsiances. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont admis en déduction s'ils fepondent aux régles prosectifies con des travaux semblables à l'égard desquels contraction de certain de memoir l'intéresse sou des travaux semblables à l'égard desquels régles charches de se reçu une activité commerciale ou d'effectuer des récherches des trevaux semblables à l'égard desquels l'intéresse à reçu une activité commerciale un des travaux semblables à l'égard desquels l'intéresse à reçu une activité de l'assauche des travaux semblables à l'égard desquels l'intéresse à reçu une activité de l'assauche de l'assa

recherche, etc. 23 vous rentrez au Canada après avoir été étudiant à piein temps à l'étranger afin de prendre un emploi ou ex-ploiter une entreprise, vous ne pouvez déduire les frais de réfour au Canada.

établissements d'enseignement postsecondaire peuvent déduire leurs frais de démênagement du revenue constitué de bourses d'études et de recherche, de subventions de recherches Les ciudiants qui quittent le Canada ou les étudiants ctrangers qui viennent au Canada pour étudier dans des

de recherche, etc.) et seulement dans la mesure où revenue est declare dans votre déclaration d'impôt. la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide finan-cière (bourses d'études, bourses de recherche, subventions résidence (dont l'une au moins doit se trouver au Canada) si vous vous rapprochez à moins de 25 milles plus près de

prooffe d'au moints 25 milles du nouvestue sets rapported d'au moints 25 milles du nouvesque lieu de travail.

Les fiste peuvent comprender: oyoges, transport et emmagasinage des effets ménagers, logement temporaire et
magasinage des effets ménagers, logement temporaire et
rest, est est le contribue de l'anchenge d'une
residence, fisis juridiques connexes à l'achta d'une
residence, l'aist juridiques connexes à l'achta d'une
mouvelle residence et routes absers de les convelle
(62) a.50m.) Il existe une limite de propriét de la nouvelle
résidence par suite de l'eur déménagment (alinéa
ancienne résidence par suite de l'un propriet de la nouvelle
(62) a.50m.) Il existe une limite de 15 jours en ce qui concerne le logement el les repas, (Voir la horoture "Freis de
déménagement" de Rev. Can. Imp., I'IT IRBR2 et la for35 les frais de déménagement dépassent le revenu gagné
déménagements au Canada; il existe, coponier et se
su nouveau lieu de travail, l'excédent peut set reponter et se
déchnire du revenu de cette nature l'année suivante.

Scion la règle générale, ne sont admissibles que les
succeptions dans le cas des étudiants.

Si voir sous sans le rest genous de se de l'action de se et de l'action de l'error de restraire de déménagements au Canada; il existe, copendant, certaines
Jein neuron de characte de l'action de se et de l'action de de l'action de la régire de l'action de la vous de le se des des des des des de l'action de le sur les de les de le de l'action de les d'actions de les de la les de les de l'actions de les de l'actions des de les de l'actions de les directs de les de les de les de les de les de l'actions de les de les de les des des des des des des des de les de les de les des des des de les de revenu du nouvel emploi et si le contribuable s'est rap-proché d'au moins 25 milles du nouveau lieu de travail.

.U. 4.D. A 0891 \$ 222222222222222222222 COIDE DE L'IMBOL 

Quebec me in the control of control l'employé.

On peut obtenit del'ACPU ou del'UAPUO des études sur les implieste la fres fondit ou non, en étite comprise dans le revenu de d'assurance-salaire (integpacific de longue durée) en particulier et sur les avantages sociaux en général.

Voici des exemples des avantages sociaux qui doivent l'guever dans le revenu d'un emploi.

Jigueve dans le revenu d'un emploi.

As primes versées par une université à l'employé ou pour eques et l'employe ou per et des unes provinciaux à d'assurance-maghalisation ou d'assurance-maghalisation ou d'assurance-maghale;

b) allocations pour frais personnels ou de subsistance con comple à d'assurance-maghale;

son comple à des réglimes provinciaux à l'amployeur;

con centre l'employeur;

son saleur de l'employeur;

connelle par l'employé d'une automobile appartenant à d'indemnités reçues pour perte de salaire d'un réglime d'assurance maladie ou invalidité maintenne par l'université (consuller) l'étude susmentionnée pour mandres détails; Dans certains cas, cependant, des cours ne valant pas de crédits peuvent s'encetgner en dehors d'un contrat d'emploi, Voiei certaines des conditions qui tendent à prouver l'existence d'un contrat d'entreprise pour l'enseignement de courts ne valant pas de réclisis.

1'enseignement de courts ne valant pas de réclisis. d'etudes normal, même discipline que dans le cas de cours du programme vent assurés en vertu d'un contract d'emploi, surtout si des matières sont enseignées dans les memes conditions et Revenu Canada, récemment appuyé par les tribunaux, a conclu que des services d'enseignement spéciaux sont sou-2. Les chissies entre crochets 'Français' (« ») renvoient aux articles correspondants de la loi d'imposition du de profession peut escribiges de l'expressorare officiale defendiere le profession peut except et au courtes de circonstances de chaque cas qui permettent de déterminer s'il existe un contra de circonstances de chaque est appearait (confrai déterminer s'il existe un contra de cours spécial x que de l'expressorare profession de cercles de l'expressorare profession de l'expressorare de l'e paiements en argent.
Le Bulletin d'interprétation IT-71R énumère les divers ernes habituels d'avantages sociaux et indique si la valeur doit, ou non, en être comprise dans le revenu de l'employé. 1. Toutes les réstences se rapportent à la loi de l'impôt En plus d'exercer des charges professorales ordinaires, emploi. En général, ces avantages ne sont pas des Notes préliminaires

Authority in myste sur des prêt sans intérêt ou à faible taux D'intérêt consentis par l'employeur à un employe dans certaines circonstances agrès 1978. L'intérêt sur les prêts domiciliaires d'au plus 550,000 demeure un avantage non domiciliaires d'au plus 550,000 demeure un avantage non de les l'acquisition de la résidence au vivient lors dimposable su l'acquisition de la character de la c revenu, au moment de la rédaction de ces lignes, la législa-tion visée par l'avis de motion fissels déposé aux Com-munes le 21 avril 1920 n°s pas encore été adoptée. Le texte qui suit suppose que les modifications proposées l'ont été. szsurance collective temporaire sur la vie en excédent de 5.5,000; 6. En attendant les modifications à la loi de l'impôt sur le e) partie d'une prime payée par l'université pour une amples détails);

Tourefois, étant donné qu'aucun impôt n'aura été déduit à la source sur esc revenus, in re doit pas perdire de vue qu'il lui faudra régler ses compires avec les fire au moment de la production de sa dédatation d'impôt. En moins que l'impôt sori déduit à la source sur su moins les trois quants du 'revenu netl' (d'une année d'impôticant de partire de la cource sur le cours qu'in d'une source ur su des versements timmestirels, (Voir la Declaration presonnels metle d'impôt sur le revenu pour le calcul du ''revenu netle d'impôt sur le revenu pour le calcul du ''revenu netle d'impôt sur le revenu pour le calcul du ''revenu netle d'impôt sur le revenu pour le calcul du ''revenu netle d'impôt sur le revenu pour le calcul du ''revenu

De toute évidence, le professeur a avantage à faire reconnaître comme fels fous ses revenus d'extreprise, car l'esseur, par expensire comme les déduire plus de dépenses. Le professe lin permet de déduire plus de dépenses dez l'assin de gagner no revenu d'entreprise peut déduire de ce revenue l'esseure, par semble de contexenue de contex

unrevisire, mais au moni on me institution. According to ficiality blen de se faire payer directement par celte dernière. Si las rémundresition passes par la payer de l'université et cat déclarée sur la formule Th4\*, il aqui peur-être de la delificullé à convaincre le bureau de district de l'impôt qu'il s'àgit d'un revenu d'entreprise. Se chances de cas eacont meilleures a le revenue est payé par la voie des comples a payer après réception d'une facture de sa par de declarée sur la formule T4A «TP4A». De nombreuse universités le font sur demande.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution extérieure,

Beaucoup d'universités passent des contrats avec les professeurs pour ces services supplémentaires. Si une professeurs pour ces services supplémentaires. Si une professeurs pour ce revenu sur une formule 144 d'entreprise le revenu sur une formule 144 deuille de ces patients et le formule 145 d'est agre que l'université ne considère pas ces patientents comme revenue d'entreprise. En outre, l'université ne devisit pas colisations au PRC/QPP ou à l'Assurance-chômage. Du coulsations au PRC/QPP ou à l'Assurance-chômage. Du coulsations au PRC/QPP ou à l'Assurance-chômage. Du déduire de ces patientents de l'impôt sur le revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est déclater comme revenu d'entreprise, pien que la justic est declater comme revenu de la restiton entre le contribusable et le payeur ne s'en trouve de pas changée.

fesseur qui s'acquitte de ses obligations contractuelles est la preuve d'un contra d'entreprise. d) Un contrat d'entreprise peut se supposer lorsque le pro-l'esseur fournit des services à plus d'une université ou in-

correspondance.

"feracidiscinenta de cours no velata pas de redolis;
a) Il y a généralement controu de trovail (emploi) lorsque
déferminer la somme, la nature et l'orientain au tievail
déferminer la somme, la nature et l'orientain au tievail
déferminer la somme, la nature et l'orientain au tievail
défermière (non-emploi) lorsque l'intéresse et a regge
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d'entreprise (non-emploi) lorsque
d'entreprise (non-emploi) l'entreprise (non-emploi)
d'entreprise (non

reuses universités le font sur demande.

revenu d'entreprise. Lorsqu'il établit son revenu im-posable, le professeur peut déduire de ce revenu d'entreprise certaines dépenses admissibles. De nombreux professeurs travaillent à titre d'entrepreneurs independants pour une université ou pour d'autrepreneurs indépendants pour une université ou pour d'autre institutions en vertu d'un contrat d'artrephése, et non d'un contrat de service. Le revenu d'un c'et travail n'est pas un revenu tité d'un emploi. En tions, de couts, d'émissions de radio ou de télévision; ces divers tevenus son habituellement considérés comme divers revenus son habituellement onsidérés comme revenu d'entreprise. Lorsqu'il établis son revenu im-

a) transport torsider the "minoyeven tiges evantisely to employes a partition of composite the statement of the statement of

s) itansport lorsque l'employeur juge avantageux de four-

improsone an exequation to the structure are facilities of the deliability of during the contributable as facilities (see first set definities of contributable as facilities (see finites 4). Au Quebec, les modalités (sp.4) (IT 42), ainnée 1978 et suivantes. De modalités s'appliquent pour l'année 1978 et suivantes. De modalités s'appliquent pour l'année 1978 et suivantes. De m'est pas exempté, «487.1) ainnée 1978 et suivantes (487.1) an 'est pas exempté, «487.1) an 'est pas exempté, «487.1) an 'est pas exempté, and 'est pas exempté, and 'est pas exempté, and 'est pas exempté, and 'est pas exempté à faute d'un pas à figurest dans le resemble des avantages sociaux qui n'ont pas à figurest dans le resemble.

of his control of the control of the

) valeur du staitonnement grauit assurte aux employés; 8) rembouverement des friës d'assistance à un congrés lors-que l'employeur demande à l'employé d'y assistet dans le cadre de son emploi; d'assurance-atlaire pour le compre des employés. (Voir d'assurance-atlaire pour le compre des employés. (Voir

Revenu d'une entreprise

fonctions professorales et administratives est normale-ment elsess comme revenue d'un rapple, A ce revenu d'un event s'al-vent s'ajouter les asantages sociaux qui constituent une témunétration additionnelle ou supplémentaire d'un Le salaire reçu par le professeur en remunération de ses

## Revenu d'un emploi

o un empton, seurce res deductions, statutaires itse limitées donn permises; par confrc. le bénéficiaire d'un revenu d'entreprise peut généralement déduire loutes dépenses raisonnables ongagées pour gagner ce revenu, sauf les en capites le camprie de capital. L'amortissement d'une centreprise compre de capital. L'amortissement du coût en capital est d'ordinaire déductible du revenu d'une encapital et de la confre de capital. quant aux déductions admissibles. Dans le cas du revenu d'un emploi, seules les déductions statutaires très limitées Le professeur peut avoir avantage à tenir compte de la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes

mises du revenu d'un emploi sont expressement limitées à mises du revenu d'un emploi sont expressement limitées à pred foute rémuneration reçue par un professeur pour services professeur pour d'une remoneration reçue par un professeur pour d'entreanneration reçue par un professeur pour d'entreanneration reque par un professeur pour d'entreanneration reque par un professeur pour d'entreanneration reque par un professeur professeur professeur professeur professeur professeur que d'entreanneration requestre professeur professeur que d'entreanneration requestre professeur professeur que des professeur professeur que professeur professeur professeur professeur que professeur professeur que professeur que professeur professeur que profes sutre rémunération reçue par le professeur en échange de «2.2.3, 56.46»). L'article 8 «59.79» indique les dépenses deducibles du revenu d'un emploi. Les déducions per-

Le revenue d'un emploi comprend le salaire et toute

jorité des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'une pro-emploi pat rapport à celui d'une entreprise ou d'une pro-fession La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du 'revenu', mas! s'article 3 «28» indique les régles essentielles servant à calculer le revenu de contribusèle au cours d'une année d'imposition. La loi distingue entre les diverses sources de reveru. Pour la mai distingue entre les diverses sources de reveru. Pour la mais

revenu tiré d'un emploi et revenu tiré d'une en-

Conséquences fiscales de la distinction entre